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Brighton Council

Annual Report 2023–2024





We acknowledge the traditional owners who once walked this country: the Mumirimina people.

The Mumirimina belonged to the Oyster Bay tribe. This was the largest tribe in Tasmanian and covered 8000 square kilometres. Kutalayna levee in Brighton was a significant meeting place where hundreds of generations of Aboriginal families hunted, gathered, corroboreed, camped and traded.

In the course of colonisation, dispossession of the Mumirimina was early, rapid and extensive.

We acknowledge the Tasmanian Aboriginal Community today as the continuing custodians of this land, pay our respects to Elders past and present.

Through our words and actions we strive to build a community that reflects and respects the history and hopes for all the people of Brighton.



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Introduction

Brighton Council's Annual Report is comprised of two key parts:

- The first part includes the Mayor and General Manager's reports, together with reports on the major strategies set out in the 2023/24 Annual Plan.
- The second part of the Annual Report incorporates the audited financial statements for the financial year.

The Brighton municipality is a thriving and dynamic region known for its vibrant community and picturesque landscapes. Covering an area of approximately 171 square kilometres, the municipality serves as a vital hub for both residential and economic activities in the southern part of the state.

Brighton is home to a diverse population of around 19,000 residents and growing. The community is characterised by its strong sense of unity, welcoming spirit, and a rich blend of cultures and backgrounds. With a median age of 35, the municipality boasts a youthful and dynamic populace, contributing to a vibrant and active community life.

The municipality has experienced significant growth and development over recent years, driven by strategic investments in infrastructure, housing, and local businesses. Key industries in the area include agriculture, manufacturing, and retail, providing a robust economic base that supports both local employment and broader regional prosperity.

Brighton Council is committed to preserving its natural environment and promoting sustainable practices. Initiatives such as community recycling programs, green spaces management, and environmental education campaigns highlight the municipality's dedication to environmental stewardship and sustainability.

The municipality prides itself on offering high-quality services and infrastructure to its residents. This includes well-maintained roads, efficient public transportation, modern recreational facilities, and comprehensive community services. The council's proactive approach ensures that the needs and well-being of the community are consistently met.

Looking ahead, Brighton Council is focused on fostering continued growth and development while maintaining the unique character and charm of the region. Strategic planning initiatives aim to enhance liveability, economic resilience, and environmental sustainability, ensuring that Brighton remains a desirable place to live, work, and visit for future generations.

In summary, the Brighton Council municipality stands as a testament to the successful blend of community spirit, economic vitality, and dedication to sustainable development. The council remains committed to supporting its residents and fostering a bright and prosperous future for all.

Invitation for Submissions:

Members of the community are invited to make submissions on the Annual Report for discussion at Council's Annual General Meeting, which will be held at 5.00pm on Tuesday, 3rd December 2024.

Any person wishing to make a submission should do so by close of business on the 26th November 2024.

If you would like further information or wish to comment on any aspect of this report, please contact Council on 6268 7000 or email admin@brighton.tas.gov.au





Mayor's Message

Cr Leigh Gray
Mayor

Community | Vision | Integrity | Respect

I am pleased to present the Annual Report for Brighton Municipality, highlighting our significant achievements and future plans. Our community continues to grow and thrive, with over 20,000 residents and an annual growth rate of 500 people.

Our Gross Regional Product has increased by 24% over the past four years, reflecting the robust economic development within our Municipality. Currently, there is \$1 billion worth of private and public development under construction, further driving our economic growth.

Brighton has seen remarkable job growth, with the number of jobs doubling in the past 15 years and expected to double again in the next 10-15 years, marking the highest jobs growth in Tasmania. We have secured and expanded GP services and strongly supported the State Government in plans for new facilities such as the Bridgewater police station, a new ambulance station, the Brighton High School and the new Bridgewater Bridge.

Key projects for 2023-2024 include the commencement of work on the Ted Jeffries Memorial Park Master Plan in Brighton, Brighton Town Square, Andrew Street Brighton major reconstruction works, park upgrades in Bridgewater, Gagebrook and Herdsmans Cove.

Council has commenced master planning key precincts, such as the area around the new Bridgewater Bridge, we are reviewing zoning and growth areas and we are advocating for state and federal investment in their key local assets, such as the East Derwent Highway, the Bridge Precinct and the creation of an upgraded freight route between Brighton and Cambridge, linking southern Tasmania's two main industrial precincts and improving export opportunities with the airport.

To support our expanding industrial precinct, the Brighton Hub in Bridgewater, we commenced implementing a branding strategy including prominent signage, landscaping and the construction of a truck stop with toilets and a park area that can accommodate food vans.

We are committed to ensuring climate resilience for our communities through investigating coastal hazard impacts, implementing strategies for weed management, natural resource management, and foreshore management.

Council continued to advocate strongly for a complete overhaul of public transport infrastructure and services to our area to ensure we are not only better connected to the rest of Hobart but the communities within in our area are well serviced and connected by public transport. This advocacy includes ensuring plans are made for a bus interchange linking to the Northern Suburbs corridor, a park and ride servicing our sub-region and ferry terminal for potential future services.

Our council has never been more committed than it is now, to engaging with the community, supporting volunteers, and advocating for improved public transport and social infrastructure. We are focused on long-term planning, including housing, industrial and economic growth, and community wellbeing, aiming to make regionally significant impacts through collaboration with state and federal governments.

These achievements and plans underscore our commitment to sustainable growth, community engagement, and infrastructure development.

We not only want to be successful for our local community, but embrace our roles as both a regional hub and as an important part of Greater Hobart.

I look forward to continuing our work together to inspire pride in our communities and continue to make Brighton a thriving place with opportunities for everyone.



General Manager's Message

James Dryburgh
General Manager



It has been another exciting year of growth and our pursuit of strategic initiatives. Whilst continuing our ambitious program of building for our growing community's current and future needs, we also continue to enjoy important investments from government, the private sector and the not-for-profit sector. In fact, the present level of active investment and construction would likely be unprecedented in terms of the dollars involved and the diversity of investments.

A thriving place

The township of Brighton is undergoing a broad revitalization, with a range of major projects being undertaken over a short period of time. The new Brighton High School is an incredible facility, which is nearing completion and will receive its first students in 2025. Down the road the new state of the art GP Clinic is complete and operating successfully, whilst across the road the new supermarket and shopping centre, including a council-owned town square precinct is well-progressed and should be open by Christmas. The full reconstruction of Andrew Street is well progressed and the redevelopment of the Seymour Street park and soccer facilities will soon commence. By the time I write my message next year, Brighton will be looking fantastic and the community will be enjoying its uplift.

Council has progressed a range of land use zoning reviews and changes. Our innovative master planning and upzoning of the South

Brighton precinct was approved by the Tasmanian Planning Commission and we are now working with TasWater and other stakeholders to seek funding to help bring this development to fruition more quickly. We have also engaged consultants to undertake a commercial supply and demand analysis and strategy so we can better understand and respond to the needs of our growing communities.

Our zoning review of Old Beach has also now been approved and we have been undertaking consultation about upzoning an area west of Bridgewater. We were successful in receiving Federal Government support and funding for master planning a key greenfield growth area along Boyer Road to the west of Bridgewater as well. All the while we have been playing an active role in the development of a new Southern Tasmania Regional Land Use Strategy.

Council collaborated with the Bridgewater Bridge Project Team to undertake a joint precinct planning project for the areas impacted by the changes the new bridge will bring. The Bridgewater Waterfront Masterplan will assist council, government and private developers to have a clearer sense of the exciting opportunities to transform this area and realise its potential. We believe there is a unique opportunity to properly plan out a new suburb that is well-integrated with public transport, local employment and education opportunities as well as all the amenities a contemporary community would expect. We have been lobbying hard to try to get State and Federal Governments to work with us on this opportunity.

A proud community

Council has continued to increase its resourcing and focus on community development introducing a number of initiatives and projects, including the recruitment of a dedicated Youth Officer. The Brighton Youth Action Group (BYAG) continues to grow in strength and numbers, giving voice to the young people of our area on issues that matter to them, including events to engage with other young people, creating a Youth Strategy for Council, attending forums as advocates and winning awards.

Council continues to support Brighton Alive, it's Youth Network and the operations of the Brighton Community Food Hub, as well as supporting a range of community organisations through our Community Grants program. Collaboration with Volunteering Tasmania has led to the development of a Volunteer Strategy for the area.

Council have also signed an MOU with the Tasmanian Aboriginal Legal Service (TALS) to scope, consult and seek support and funding for a Youth hub in Bridgewater. Much of this great work is underpinned by our focus on strong relationships and productive partnerships with a range of other aligned organisations.

A good life at every age

Brighton Council runs the Southcentral Workforce Network (SWN) on behalf of the southcentral sub-region (Central Highlands, Derwent Valley, Southern Midlands & Brighton) and the State Government. SWN continues to exceed its targets for assisting people into meaningful work, providing

training and support services and working with employers to assist them with their workforce needs. The past year has seen another year of an expansion and broadening of the services and programs provided by SWN.

Council has leased a section of the Civic Centre in Bridgewater to be run as a café, which is going well and has helped to provide a meeting hub for people. We are now pursuing a container café lease in Old Beach. We have received government funding for our truck stop development with the Brighton Hub, which will also include public toilets, a pocket park and space for food vans. Such hubs are increasingly important for building and supporting communities.

Brighton now has dedicated off lead dog parks in Old Beach and Brighton, with a third planned shortly for the other main population centre of Bridgewater. Seeing the instant and enthusiastic use of these facilities and the health and social benefits they bring is fantastic. We were successful in gaining funding to contribute to the completion of the all access 'spine' connecting the two main parks in Bridgewater, with work to commence next year in conjunction with the development of a roundabout and improved access and parking off Eddington Street to improve the safety and amenity of this community precinct.

Council has also been working hard in collaboration with the State Government and Hobart Gymnastics Academy to scope and seek funding for a new regional gymnastics facility to be located in Bridgewater.

A comfortable home

Council has continued its major upgrades of park and recreation facilities across the municipality. In the past year a pump track has been completed in Bridgewater and funding committed for the ‘spine’ between the two main Bridgewater parks. Major park upgrades at Swan Park, Herdsmans Cove and Cris Fitzpatrick Park, Gagebrook were also completed. The new Brighton Town Square for Brighton will commence construction soon, as will the truck stop that includes a pocket park and public toilets. Consultation was carried out to better understand which sections of open space in West Bridgewater are most valued and appropriate for further investment in future.

Planning work, environmental and aboriginal heritage assessments and consultation have been undertaken to consider extending the foreshore walking trails in Old Beach, with Council now resolving to progress to more detailed design and costing.

A caring council

Access to general practitioners and allied health services is a huge problem around Australia, and Brighton has certainly not been immune to this. Council has taken its advocacy and facilitation role very seriously. The new GP Clinic built by council in Brighton is complete and operating well and has now been sold to a private operator. Council has also been successful in attracting GPs to our Bedford Street facility, where dentists and psychologists also practice and we have secured a long-term lease in our premises next door for child and adolescent mental health services. We have now successfully

facilitated a genuine physical and mental health precinct which has been created to serve Brighton and the surrounding region.

The Jordan River Health Service has also now been secured in Bridgewater, with a new owner and is soon to also operate as the region’s first urgent care clinic. It is safe to say, Brighton is in a better position with medical and health services than ever before.

Council has continued to keep its rates, charges and fees as low as possible, even in the challenging economic times of recent years, in which many of the core costs to council such as construction, waste management and insurance have increased well beyond the unusually high consumer price index. We aim to get the balance right between keeping our costs to our community as low as possible, whilst meeting their growing demands and expectations for services and infrastructure.

A sustainable environment

Brighton Council has continued its climate change efforts both in mitigation and adaption. On the mitigation front, Brighton has continued to work towards a target of net zero by 2035 and an 85 per cent reduction on 2021 levels by 2030.

Helping to achieve these targets, council continues its waste education program, including in local primary schools, and is now progressing plans for a new waste transfer station, has continued its transition to electric and low emissions vehicles and tools and rolling out energy saving measures. Council has also been investigating opportunities for a circular economy precinct in the industrial hub and supporting a hydrogen fuel pilot.

On the adaptation front, council commissioned a Derwent River Coastal Hazards study to look at the latest and best data on how these hazards are changing due to climate change and to help inform the local community about the issues and potential responses. Council has also commenced a bushfire hazard study for the municipality. Stormwater catchment management plans have been prepared for all catchments and can now make for more informed decision-making by council and the public.

Council continued its successful tree planting program and prepared a new Greening Brighton Strategy with a greater focus on climate resilient species, natives and the broader benefits of a more ‘rewilding’ approach.

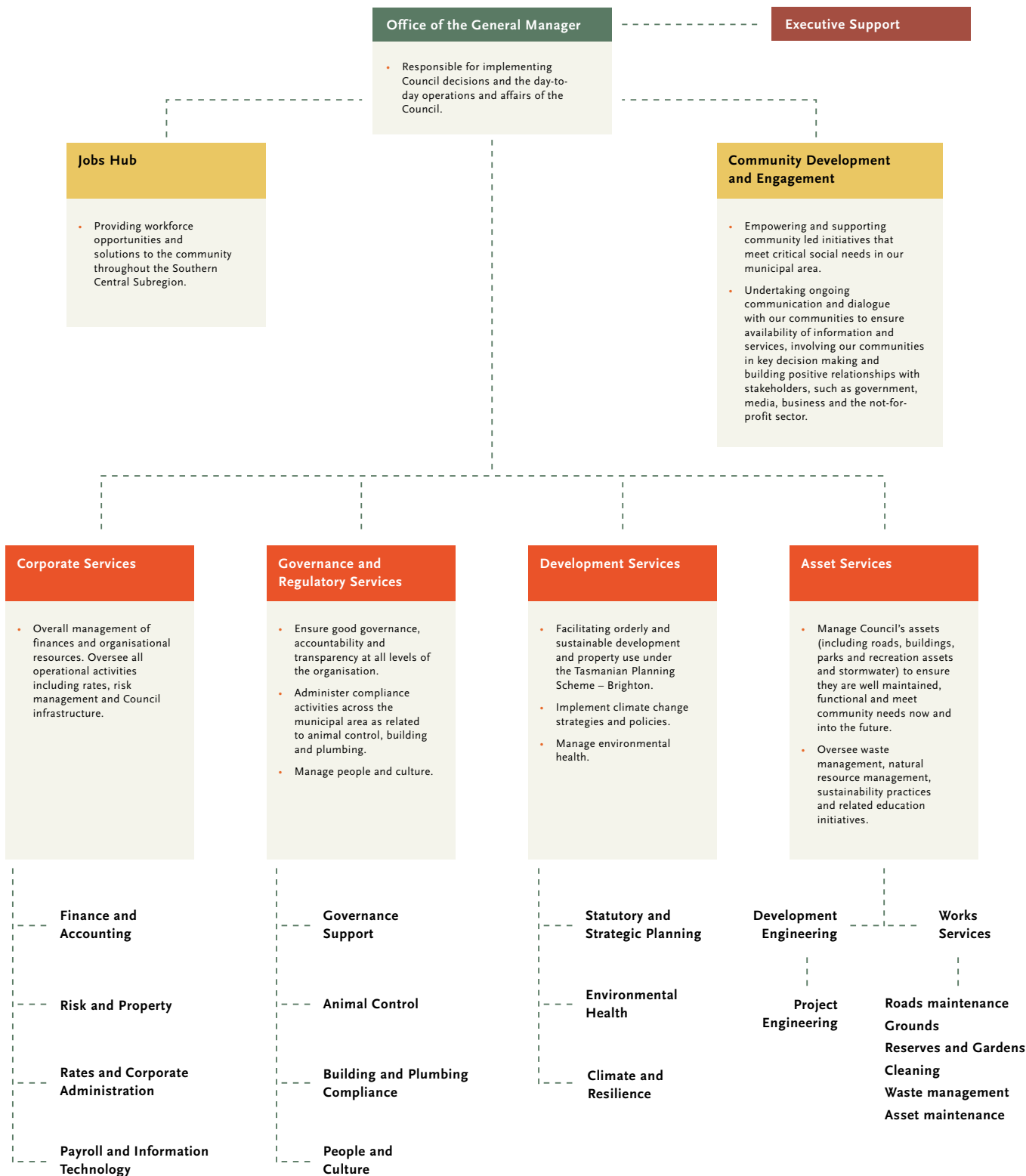
And finally...

As we look at the rapid change and growth of the community around us, we must also look inward at Council to ensure we are best structured and resourced to serve our community and embrace all the issues and challenges we face. We have commenced work on necessary redevelopments of our core office and depot facilities and we have been fortunate to recruit talented and motivated staff across all of our departments.

We are fortunate to have a diverse, collaborative and engaged group of elected representatives and a wonderful team of staff doing an amazing job. We are looking forward to continuing to build on our efforts in the year ahead.



Organisational chart





Brighton Council Strategy 2023–2033

Our core values and what they mean:



Community

- We believe in our community
- We are part of our community
- We listen and engage
- We are diverse and proud
- We are supportive and kind



Vision

- We think strategically and long-term
- We are evidence-based
- We are innovative and open-minded
- We try new things and take some risks
- We are stewards and legacy-makers



Integrity

- We do the right thing
- We live our values
- We are accountable
- We work as a team
- We learn from mistakes and celebrate successes



Respect

- We treat people well
- We expect to be treated well
- We are inclusive
- We are helpful
- We care



Brighton
Council

Our purpose:

To create a thriving place with opportunities for all.

Our values:

Community  Vision  Integrity  Respect 

Our goals:

GOAL 1:	GOAL 2:	GOAL 3:	GOAL 4:
Inspire a proud community that enjoys a comfortable life at every age	Ensure a sustainable environment	Manage infrastructure and growth effectively	Ensure a progressive, efficient and caring Council

Our strategies:

<p>1.1 Engage with and enable our community</p> <p>1.2 Build resilience and opportunity</p> <p>1.3 Ensure attractive local areas that provide social, recreational and economic opportunities</p> <p>1.4 Encourage a sense of pride, local identity and engaging activities</p>	<p>2.1 Acknowledge and respond to the climate change and biodiversity emergency</p> <p>2.2 Encourage respect and enjoyment of the natural environment</p> <p>2.3 Demonstrate strong environmental stewardship and leadership</p> <p>2.4 Ensure strategic planning and management of assets has a long term-sustainability and evidence-based approach</p>	<p>3.1 Implement strategic long-term asset management plan aligned to long-term financial plan</p> <p>3.2 Infrastructure development and service delivery are guided by strategic planning to cater for the needs of a growing and changing population</p> <p>3.3 Community facilities are safe, accessible and meet contemporary needs</p> <p>3.4 Advocate and facilitate investment in our region</p>	<p>4.1 Be big picture, long-term and evidence-based in our thinking</p> <p>4.2 Be well-governed, providing quality service and accountability to our community</p> <p>4.3 Ensure strong engagements and relationships to shape the agenda and advocate for our community</p> <p>4.4 Ensure financial and risk sustainability</p> <p>4.5 Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high-performing, committed and fulfilled staff</p>
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Councillors

1 July 2023 – 30 June 2024



Cr Leigh Gray (Mayor)

Terms as Councillor:

2005–current

Term as Mayor:

2021–current

Committee representation:

- Planning Authority (Chairperson)
- Parks & Recreation
- Finance
- Environment & Climate
- Waste Management
- Community Development
- General Managers Performance Review (Chairperson)

Council representative:

- TasWater (Owner Rep)
- Southern Tasmanian Councils Authority
- LGAT General Management Committee
- Southern Tasmanian Regional Waste Authority
- South-Central Sub Region (Chairperson)



Cr Barbara Curran (Deputy Mayor)

Terms as Councillor:

1996–current

Term as Deputy Mayor:

2014–current

Committee representation:

- Finance (Chairperson)
- Environment & Climate (Chairperson)
- Community Development (Deputy Chairperson)
- General Managers Performance Review (Deputy Chairperson)
- Planning Authority
- Parks & Recreation
- Waste Management

Council representative:

- TasWater (Deputy Owner Rep)
- Southern Tasmanian Councils Authority
- Southern Tasmanian Regional Waste Authority
- South-Central Sub Region
- Greater Hobart Homelessness Alliance



Cr Aaron De La Torre

Term as Councillor:

2021–current

Committee representation:

- Community Development (Chairperson)
- Finance (Deputy Chairperson)
- Planning Authority
- Parks & Recreation
- Environment & Climate



Cr Peter Geard

Terms as Councillor:
1984–1993; 1997–current

Committee representation:

- Emergency Management Advisory Committee (Chairperson)
- Parks & Recreation (Chairperson)
- Planning Authority
- Finance
- Waste Management
- General Manager's Performance Review
- Community Development
- Audit Panel

Council representative:

- Hobart Fire Management Area Committee



Cr Philip Owen

Term as Councillor:
1989–current

Committee representation:

- Planning Authority (Deputy Chairperson)
- Finance
- Parks & Recreation
- Environment & Climate
- Waste Management (Chairperson)
- Emergency Management Advisory Committee (Deputy Chairperson)
- Community Development
- Audit Panel

Council representative:

- Cycling South
- Derwent Catchment Program



Cr Tennille Murtagh

Term as Councillor:
2018–current

Committee representation:

- Parks and Recreation
- Environment & Climate
- Waste Management
- Community Development
- Finance (appointed 21/11/23)
- Planning Authority (appointed 21/11/23)



Cr Greg Irons

Term as Councillor:
November 2022–current

Committee representation:

- Planning Authority
- Environment & Climate (Deputy Chairperson)
- Community Development

Council representative:

- Greater Hobart Homelessness Alliance



Cr John McMaster

Term as Councillor:
November 2022–current

Committee representation:

- Parks & Recreation
- Community Development
- Finance (appointed 20/02/2024)
- Waste Management (appointed 20/02/2024)



Cr Michael Whelan

Term as Councillor:
November 2022–current

Committee representation:

- Planning Authority
- Finance
- Parks & Recreation
- Waste Management
- Community Development (appointed 18/07/2023)
- General Manager's Performance Review



Councillor attendance at meetings

Section 72(1)(cc) of the *Local Government Act 1993* requires Council to state the attendance of each Councillor at meetings of the Council or any Council committee during the preceding financial year.

	COUNCIL MEETING	COUNCIL WORKSHOPS	ANNUAL GENERAL MEETING	PLANNING AUTHORITY	FINANCE COMMITTEE	COMMUNITY DEVELOPMENT COMMITTEE	GENERAL MANAGERS PERFORMANCE REVIEW COMMITTEE
Total meetings held	12	14	1	3	3	1	1
Mayor L Gray	11	14	1	3	2	1	1
Deputy Mayor B Curran	11	13	1	3	3	1	1
Cr A De La Torre	8	12	1	3	3	1	Non-Member
Cr P Geard	10	8	1	2	2	1	1
Cr G Irons	11	14	1	3	Non-Member	1	Non-Member
Cr J McMaster	12	14	1	Non-Member	Non-Member	1	Non-Member
Cr T Murtagh	11	11	1	1	1	1	Non-Member
Cr P Owen	12	14	1	3	3	1	Non-Member
Cr M Whelan	12	11	1	3	2	1	1
In Attendance:							
Cr G Irons					3		
Cr J McMaster				3	3		
Cr T Murtagh				2	2		

Note: Where an Elected Member may have been noted as not having attended a particular meeting, leave of absence would generally have been requested by the Elected Member and granted by the Council, pursuant to section 39 of the Local Government (Meeting Procedures) Regulations 2015.





The Year in Review: Overview and highlights from our strategies

Council's Annual Plan is based on the key goals and strategies outlined in Council's Strategic Plan for 2023-2033.

The Annual Plan sets out the major actions and initiatives for the financial year ahead and covers a wide range of operational responsibilities, programs and projects that are aligned with Council's vision, Strategic Plan, Capital Works Program and other key strategies.

A summary of progress for the 2023-24 financial year is provided on the following pages.



Goal 1: Inspire a proud community that enjoys a comfortable life at every age

Strategic Plan 2023-2033 Outcomes:

1.1 Engage with and enable our community

1.2 Build resilience and opportunity

1.3 Ensure attractive local areas that provide social, recreational and economic opportunities

1.4 Encourage a sense of pride, local identity and engaging activities

2023-24 Actions & Initiatives	Status
Commence the development of an overarching Community Development Strategy, that incorporates a Youth Engagement Strategy.	IN PROGRESS →
Prepare a Community Engagement Framework.	IN PROGRESS →
Continue to support Brighton Alive administration and coordination, including the Brighton Alive Youth Network.	COMPLETED ✓
Continue to support and grow the Brighton Youth Action Group (BYAG).	COMPLETED ✓
Develop a Brighton Volunteering Strategy in conjunction with Volunteering Tasmania.	COMPLETED ✓
Continue the publication of the Brighton Community News and provision of information via Council's website and social media platforms.	COMPLETED ✓
Support community to improve how services and supports are connected and promoted throughout the municipality, including food security.	COMPLETED ✓
Continue to work with the Department of Education on the development of the new Brighton High School precinct and seek opportunities to share social infrastructure.	COMPLETED ✓
Continue to progress Council's Reconciliation Action Plan.	IN PROGRESS →
Lobby Government and build relationships with a range of partners to ensure better educational, health and wellbeing outcomes for our community.	COMPLETED ✓
Continue to advocate for and facilitate greater investment in local health services and long-term solutions to the current lack of General Practitioners and other medical services in the region.	COMPLETED ✓
Prioritise and implement recommendations from Council's Social Infrastructure Plan.	IN PROGRESS →
Continue ongoing roll out of new disabled access kerb ramps and continue improving disability access and aged friendly community infrastructure more generally.	COMPLETED ✓
Continue to assist with the promotion of MONA's 24 carrot program and the School Farm to increase food production learning in local schools.	COMPLETED ✓
Continue construction of a General Practice Clinic on Brighton Road and upgrade the Bowls Club & Community Carpark.	COMPLETED ✓

2023-24 Actions & Initiatives	Status
Support the Hobart Gymnastics Association's ongoing presence in Bridgewater by collaborating to try to ensure long and successful operation.	IN PROGRESS →
Conduct monthly immunisation clinics, annual school immunisations and promote the need for immunisation.	COMPLETED ✓
Commence Ted Jeffries Memorial Park upgrades, including new soccer pitches and clubrooms, playground, car parking and off-lead dog area.	COMPLETED ✓
Undertake an internal review of Council's Open Space Strategy 2012.	IN PROGRESS →
Continue working with all key stakeholders to develop Pontville Park into a first-class regional sporting, recreation and community facility in line with the site master plan.	IN PROGRESS →
Construct a pump track in Bridgewater.	COMPLETED ✓
Plan, design and undertake community consultation for an additional section of gravel walkway along the Old Beach Foreshore from Morrisby Road to Blackstone Drive.	IN PROGRESS →
Commence Stage 1 of Cris Fitzpatrick Park in accordance with the Master Plan and in collaboration with project partners.	COMPLETED ✓
Commence construction for upgrades of Swan Park in Herdsmans Cove.	COMPLETED ✓
Complete planning and design for a town square in Brighton and commence construction.	COMPLETED ✓
Replace lights at Weily Park Oval, Bridgewater.	COMPLETED ✓
Continue implementing actions from Council's Public Art Strategy.	COMPLETED ✓
Continue to support MONA's community development work, including at Bond Place, Gagebrook and Eddington Street, Bridgewater.	COMPLETED ✓
Continue and enhance cultural, social, environmental and educative partnerships, activities and events, including for youth. Continue to collaborate with MONA, BighArt, Vibrance, Libraries Tasmania, Volunteering Tasmania, Landcare and PCYC.	COMPLETED ✓



Goal 2: Ensure a sustainable environment

Strategic Plan 2023-2033 Outcomes:

- 2.1 Acknowledge and respond to the climate change and biodiversity emergency**
- 2.2 Encourage respect and enjoyment of the natural environment**
- 2.3 Demonstrate strong environmental stewardship and leadership**
- 2.4 Ensure strategic planning and management of assets has a long-term sustainability and evidence-based approach**

2023-24 Actions & Initiatives	Status
Continue to implement the Climate Resilience Strategy	IN PROGRESS →
Develop a corporate emissions reduction plan, identifying opportunities for Council to further reduce emissions and save on its energy bills.	IN PROGRESS →
Continue to report on Council's Climate Change targets: <ul style="list-style-type: none"> corporate emission reduction target of 85% below 2021 levels by 2030 on the pathway to zero emissions by 2035 based on 2021 levels; 100% corporate renewable electricity generation by 2030, based on 2022 levels; and a community aspirational target of doubling local renewable electricity generation by 2030, based on 2022 levels. 	COMPLETED ✓
Investigate coastal hazard impacts and building resilience through the Derwent River Foreshore Coastal Hazards Project.	IN PROGRESS →
Implement Council's new Weed Management Strategy.	IN PROGRESS →
Implement Council's new Natural Resource Management Strategy.	IN PROGRESS →
Implement Council's new Brighton Council Foreshore Management Plan.	IN PROGRESS →
Prepare a Corporate Climate Change Mitigation Policy.	IN PROGRESS →
Develop strategic partnerships with environmental and social organisations to enhance environmental management outcomes and build greater community engagement in local environmental and social activities.	COMPLETED ✓
Seek opportunities to educate the community about the region's significant natural values, such as interpretive signage or other means.	COMPLETED ✓
Continue Council's waste and sustainability education program and its support for overall waste management in the area.	COMPLETED ✓
Continue implementing the Greening Brighton Strategy, including Council's ongoing tree planting program.	COMPLETED ✓
Commence a review of Council's Greening Brighton Strategy.	COMPLETED ✓
Continue transitioning Council's vehicle fleet to hybrid and electric vehicles.	IN PROGRESS →
Work with the agricultural community to increase biodiversity and climate resilience in private land management.	IN PROGRESS →
Continue to support schools through collaboration and engagement, including with Council's waste and sustainability education programs.	COMPLETED ✓

2023-24 Actions & Initiatives	Status
Continue investigating options for council’s waste management system and transfer station operations, with a focus on improving sustainability, benefits to the community and financial outcomes.	IN PROGRESS →
Update the flood-prone hazards overlay based on modelling from catchment management plans so that it is readily available to the public.	IN PROGRESS →
Continue to install solar panels on Council buildings that have favourable payback periods.	IN PROGRESS →
Investigate opportunities for circular economy and renewable energy investment within the Brighton Hub area.	IN PROGRESS →



Goal 3: Manage infrastructure and growth effectively

Strategic Plan 2023-2033 Outcomes:

- 3.1 Implement strategic long-term asset management plan aligned to long-term financial plan**
- 3.2 Infrastructure development and service delivery are guided by strategic planning to cater for the needs of a growing and changing population**
- 3.3 Community facilities are safe, accessible and meet contemporary needs**
- 3.4 Advocate and facilitate investment in our region**

2023-24 Actions & Initiatives	Status
Keep budget processes and general rate increases in line with Long Term Financial and Asset Management plans and strategies.	COMPLETED ✓
Pursue grant opportunities that clearly align with Council's endorsed 10 Year Infrastructure Plan.	COMPLETED ✓
Pursue grant funding for strategic capital projects.	COMPLETED ✓
Reconstruct sections of Andrew Street, Scott Road, Elderslie Road and Myna Park Road.	COMPLETED ✓
Reseal sections of Childs Drive, Landermere Drive, Harvest Lane and Mollineaux Drive.	COMPLETED ✓
Seal parts of Millvale Road and Rifle Range Road.	IN PROGRESS →
Formalise the overland flow path from Andrew Street to the Jordan River to improve stormwater and reduce flooding risk in the area.	IN PROGRESS →
Continue implementing the priority actions from the Brighton Industrial Estate Brand & Place Strategy, including entry signage and associated landscaping.	IN PROGRESS →
Optimise use of council land for community benefit and long-term council sustainability, including exploring potential sales and purchases.	IN PROGRESS →
Continue to progress master planning for the South Brighton Precinct, incorporating the new Brighton High School design and development.	COMPLETED ✓
Investigate rezoning for infill development around Sorell Street and Samuel Street Bridgewater.	IN PROGRESS →
Finalise the Old Beach Zoning Review and commence implementing any endorsed recommendations.	COMPLETED ✓
Investigate other rezoning opportunities within the Urban Growth Boundary.	IN PROGRESS →
Prepare a Commercial Demand & Supply Strategy to better understand the needs of our growing community.	IN PROGRESS →
Prepare an Integrated Transport Strategy that considers pedestrian & cycling, freight, public transport and general traffic movements for a growing population. (Note: project no longer necessary due to State-led studies)	ON HOLD ⊗

2023-24 Actions & Initiatives	Status
Continue footpath network development, with specific attention to age and disability access improvements.	COMPLETED ✓
Continue upgrade and development of community park facilities.	IN PROGRESS →
Improve access to Bridgewater Parkland through construction of a new roundabout at the intersection of Eddington Street and Thompson Crescent.	IN PROGRESS →
Construct an additional equipment shed at Pontville Park.	IN PROGRESS →
Lobby and build relationships for a more holistic approach to public and affordable housing projects that have greater consideration and investment in design, quality, integration with surrounding infrastructure, community building and harmony and with a clear eye on the long-term legacy of single and collective projects.	COMPLETED ✓
Lobby for and prepare grant applications for external funding for community infrastructure projects within Council's 10 Year Infrastructure Plan.	COMPLETED ✓
Investigate mechanisms to minimize negative social and infrastructure impacts created by large numbers of multiple dwelling developments in close proximity, including the potential for more equitable infrastructure and open space charges for unit developments.	COMPLETED ✓
Advocate for improved public and active transport, including ferry infrastructure and services.	IN PROGRESS →
Continue to advocate for the significant freight route between Brighton and Cambridge to be taken over as a State Road and upgraded accordingly.	IN PROGRESS →
Advocate for Pontville Park to be considered as a high performance facility for a Tasmanian AFL team.	COMPLETED ✓



Goal 4: Ensure a progressive, efficient and caring Council

Strategic Plan 2023-2033 Outcomes:

- 4.1 Be big picture, long-term and evidenced based in our thinking**
- 4.2 Be well governed, providing quality service and accountability to our community**
- 4.3 Ensure strong engagements and relationships to shape the agenda and advocate for our community**
- 4.4 Ensure financial and risk sustainability**
- 4.5 Ensure Council is a desirable place to work with exceptional workplace culture, attracting and retaining high performing, committed and fulfilled staff**

2023-24 Actions & Initiatives	Status
Continue implementing 2050 Vision.	IN PROGRESS →
Continue to participate in the Outer Hobart Residential Demand and Supply Study in partnership with other Councils and the State Government.	COMPLETED ✓
Participate in the review of the Southern Tasmanian Regional Land Use Strategy and changes to the Urban Growth Boundary to support fair, efficient and sustainable growth of the region.	IN PROGRESS →
Prepare master plans for key project areas and grant opportunities for the next 10 years, in line with Council's 10 Year Infrastructure Plan.	COMPLETED ✓
Continue to participate fully in the Future of Local Government Review process and ensure that the views of our council and our community are heard.	COMPLETED ✓
Continue to embed Council's updated values at all levels throughout the organisation.	COMPLETED ✓
Continue the smooth and successful running of the 'Regional Jobs Hub' (Southcentral Workforce Network) on behalf of the region and support its on-going expansion of services and programs.	COMPLETED ✓
Continue to improve processes and efficiency to carry out Council's statutory obligations such as planning, building, plumbing, animal control and environmental health.	COMPLETED ✓
Engage with all levels of government and with the Greater Hobart Committee to help realise the opportunities for Brighton within a regional context.	COMPLETED ✓
Collaborate with Government to ensure best possible outcomes for the Bridgewater Bridge Project.	COMPLETED ✓
Continue to build relationships with critical infrastructure authorities such as TasWater, TasNetworks, TasGas, Metro Tas, etc. to deliver community outcomes.	COMPLETED ✓
Closely monitor the economic and social impacts of external circumstances and events, such as COVID-19.	COMPLETED ✓
Ensure integrated and active risk management.	COMPLETED ✓
Prepare an IT strategy for the organisation with a focus on cyber security.	IN PROGRESS →

2023-24 Actions & Initiatives	Status
Continue to keep risk exposure to a minimum by helping reduce injuries and potential loss. Management practices will involve identifying risks, analysing and treating by taking appropriate action.	IN PROGRESS →
Continue to be proactive in inspections and reviews of roads, footpaths, written agreements with clubs/user groups, building & financial services, town planning and recreation functions.	COMPLETED ✓
Educate community groups on importance and activities involved with risk management.	COMPLETED ✓
Integrate climate change risks into key strategic documentation.	IN PROGRESS →
Investigate and plan for potential Council Chambers renovation and expansion.	IN PROGRESS →
Implement the recommendations of Council's organisational review.	COMPLETED ✓
Ensure Brighton remains a desirable place to work with a reputation for being a progressive, caring, fulfilling place to work with a strong culture.	COMPLETED ✓
Provide cultural diversity awareness training to all staff.	COMPLETED ✓



Public Health

2023-24 Actions & Initiatives	Status
Conduct monthly immunisation clinics, annual school immunisations and promote the need for immunisation.	COMPLETED ✓
Ensure proper provision of on-site effluent disposal in compliance with relevant standards.	COMPLETED ✓
Undertake routine inspection of places and public assembly, food premises, public health risk activities and water carters to ensure compliance with relevant legislation.	COMPLETED ✓
Promptly investigate environmental health complaints.	COMPLETED ✓
Where applicable, maintain an effective analysis program for food in accordance with Department of Health South Regional Food Sampling Program and recreational waters for the Derwent Estuary Program, and general complaints.	COMPLETED ✓
Comply with COVID-19 guidelines and public health advice.	COMPLETED ✓

Risk Management

2023-24 Actions & Initiatives	Status
Continue to keep risk exposure to a minimum by helping reduce injuries and potential loss. Management practices will involve identifying risks, analysing and treating by taking appropriate action.	COMPLETED ✓
Continue to be proactive in inspections and reviews of roads, footpaths, written agreements with clubs/user groups, building and financial services, town planning and recreation functions.	COMPLETED ✓
Educate community groups on importance and activities involved with risk management.	COMPLETED ✓
Integrate climate change risks into key strategic documentation.	IN PROGRESS →





Community development and engagement

Community Development and Engagement

Our commitment to engaging with and enabling our community continued in earnest for 2023-24. Council is all too aware of the ongoing social challenges facing our community and the importance of supporting our incredible volunteers, community organisations and individuals who are filling the gaps in regard to supporting young people, addressing challenges around food security, mental health and wellbeing, domestic violence, social cohesion/inclusion and health services.

Brighton Council's approach is grounded very much in Asset Based Community Development (ABCD) principles. Supporting what community wants and empowering collective action, with a focus on our communities' strengths. ABCD is a powerful approach to community engagement and development that focuses on abilities and potential, rather than problems and deficits by discovering the resources that are already present in a community. Discovering community strengths is a powerful and productive way to address problems and realise a collective vision. By building relationships and creating the space for opportunities to emerge, community members are more in control of their own decision making. It is on this basis that we continue to move forward as a Council in the Community Development space and embrace the many community led opportunities we have in our area.

Key Achievements

Council continued to support critical projects and initiatives that contribute to the health and wellbeing of our communities. We continue to strive to build resilience and opportunity in our communities and highlight the positive sense of pride and local identity that is strong among our communities. The local sense of pride and strength in community from Gagebrook to Brighton often goes unnoticed by the broader Tasmanian community but Council is determined to ensure this is acknowledged and positively reflected back to our communities by those outside our local neighbourhoods.

Youth Engagement Worker

In February 2024, Council appointed a Youth Engagement Worker to support young people within the community. With one of the youngest populations in Tasmania, this role was seen as a priority. The Youth Engagement Worker is a qualified social worker and supports the Brighton Youth Action Group (BYAG) and all of its initiatives, including school holiday programs and community events. The role is also responsible for co-ordinating the Brighton Alive Youth Network. This group meets monthly as a network of those who work with or want to support young people in our area. Council utilises a 'soft entry' approach to engaging with young people, which includes showing up once a week at Bond Place in Gagebrook and the Civic Centre in Bridgewater with drums and 'softly' inviting young people to join in for a chat or just a time to sit and enjoy the rhythm.

Brighton Youth Action Group (BYAG)

The award winning BYAG in 2023-24 achieved twelve (12) plus members actively involved in leading initiatives to improve the lives of young people in our area and give them a voice in decision making. The BYAG actively work on developing ideas for engaging with the more disengaged young people in our area, running school holiday programs in our Brighton LGA, assisting with official Council events, advocating for better public transport services; a stronger presence of youth mental health services in our area and attending forums on issues such as youth homelessness. The BYAG have a lead role in running youth collaboration activities and consultation on the development of a Bridgewater Youth Hub and assisting with the Council's Community Creators program in a mentorship capacity at the Jordan River Learning Federation – Senior School.

Brighton Alive and Brighton Youth Network

Brighton Council continues to co-ordinate the Brighton Alive network and Brighton Youth Network for local services, not for profits, community groups and community members to get together once a month and share information and knowledge that benefits our communities. In 2023-24, the meetings of the networks were given a focus on training and knowledge sharing opportunities through workshops and forums co-ordinated by Council. The vision is to start a community of practice for everyone who works in the community development space in any capacity in our area. In May 2024, the

Jeder Institute, in conjunction with the Community Development team, delivered a two day participatory community development training attended by 60-70 people from within and outside the Brighton area and a range of 5-6 community led projects were brought to life from just a seed of an idea.

Community Creators Pilot Program

Community Creators is a youth-focused initiative designed by Brighton Council to be facilitated in local schools in the Brighton area (primary and secondary). A pilot program has been conducted by the Brighton Council Community Development Officer in conjunction with a place-based worker from the Tasmanian Aboriginal Legal Service (TALS). The pilot program has been conducted in the Jordan River Learning Federation – Senior School (JRLF-SS) in 2024, with full and ongoing support of the school community.

The regular weekly sessions of one hour each, focus on capacity building, by giving young people a voice, leadership opportunities, and a sense of belonging, leading to an understanding of what it means to be part of a community. Its goal is to foster youth-driven change, by encouraging young people to contribute creatively to their communities as the drivers of change. Through this project, young people, the school community, families, and the wider community collaborate on a shared journey towards empowerment and community-building.



National Volunteer Week

National Volunteer Week in 2024 included a range of activities and events honouring our volunteers. The two day Brighton Alive participatory community development workshop was open for all members of community to attend. Council launched the Brighton Safeguarding Volunteer Strategy in conjunction with Volunteering Tasmania, and for the first time, the Brighton Council Volunteer of the Year Awards were held in National Volunteer Week rather than in January.

Congratulations to the winners for 2024:

Community Event of the Year

Tea Tree Community Hall Committee for the Tea Tree Community 200th Birthday Celebration.

Young Volunteer of the Year

Stephanie (Stevie) Coe for her work across The Smith Family Learning Clubs in the Brighton Community doing after school tutoring.

Community Volunteer of the Year

Caroline Bedelph from the Brighton Community Food Hub Inc who works tirelessly sourcing low cost food and grocery items so families have access to affordable food via the Food Hub.



Tasmania's Child and Youth Safe Framework

At a state level, the Tasmanian Government have developed the *Tasmania's Child and Youth Safe Organisations Framework*, the Premier's *Keeping Children Safer Priority* and the *Child and Youth Wellbeing Strategy: It takes a Tasmanian village*.

The National Principles have been adopted in state legislation as Tasmania's Child and Youth Safe Standards for protecting children and young people from abuse in institutional settings in Tasmania.

From 1 January 2024, councils were required to comply with legislation that enables implementation of key elements of the Child and Youth Safe Organisations Framework.

As part of the implementation of the framework and legislation, Council has been working towards compliance with the Child and Youth Standards and in 2023-24 achieved the following:

- Developed a Child and Youth Safe Policy;
- Established a Safeguarding Children Internal Working Group;
- Developed a Statement of Commitment;
- Ongoing sharing of information and resources to assist others;
- Developed a Concerns and Complaints Reporting and Handling Procedure;
- Reviewed and is in the process of updating employee and volunteer policies and induction processes to include screening of employees and volunteers.

Council continues to implement and communicate the standards across the organisation and support relevant community organisations in doing the same.

Keep Australia Beautiful (KAB) National Awards

In November 2023 Bridgewater won the Keep Australia Beautiful – Tasmanian State award for most sustainable community. This was testament to the immense strength and resilience of our Bridgewater community, community groups and dedicated volunteers. As the winner of the State awards, we were able to enter the National Awards and in May 2024 we travelled to Gascoyne Junction in Western Australia to attend the awards ceremony. Bridgewater won awards for three (3) of the National Award categories. Congratulations to Centacare Evolve Housing for Bin to Win, Joselle Griffin for winning the prestigious Dame Phyllis Frost Award and our Brighton Youth Action Group (BYAG) for being highly commended for the Brighton Big Bangin' Youth Night.

Bridgewater Youth Hub Project

In 2023 Council, agreed to progress the Bridgewater Youth Hub in partnership with the Tasmanian Aboriginal Legal Service (TALS). A Memorandum of Understanding (MOU) for the project was endorsed by Council and signed in December 2023.

This is a justice reinvestment project that will begin by bringing the community together to identify the best way to nurture and grow our young people, prevent and reduce contact young people's contact with the criminal justice system, and using the strengths and voice of young people, cultural knowledge, lived experience and data, to design what will work best for our youth. This is an important change in how society and governments have previously seen initiatives like this and shifts the decision making power and responsibility to the community level.

The Bridgewater Youth Hub will have a particular focus on Tasmanian Aboriginal youth and their families but will be for all of community.

TALS has recently appointed Joselle Griffin as the dedicated place based worker to drive this community engagement process for the youth hub, in collaboration with Brighton Council, the Brighton Youth Action Group (BYAG) and the Brighton Alive Youth Action Network. Young people's voices will drive the creation of the Bridgewater Youth Hub.

Council's main role in the project is to identify the best available site for the Youth Hub, manage the land that the Hub will be located on and apply for grants to fund the construction of what will be a unique youth hub space. It is hoped that Bridgewater will lead the way in fostering a strengths based approach to justice reinvestment and diversion programs for Tasmania.

Other events and learning opportunities in 2023-24 included:

- An International Women's Day forum with guest speaker Jess Hill, addressing the issue of violence against women
- Youth Week Celebrations and Official Opening of the Bridgewater Pump Track (BYAG)
- ANZAC Day Service





Performance statistics

	2023	2024
ANIMAL CONTROL		
Total number of dogs registered with Council	4122	3886
Number of complaints	96	91
Number of dogs taken to Hobart Dog Home	71	81
LAND USE PLANNING AND BUILDING		
Number of Development Applications received	286	274
Number of Development Applications approved	274	237
Number of Subdivision Applications processed	18	23
Number of Subdivision Applications approved	23	12
Total number of new lots created	61 land + 33 strata lots	132 land + 34 strata lots
Number of Building Permits processed	222	190
Value of Building Approvals	\$149M	\$82M
PUBLIC HEALTH		
Number of vaccinations	240	306
Number of Food Premises registered	130	145
Number of complaints	190	210
Number of food samples taken	8	4
Number of on-site Wastewater Applications	57	37
Total Expenditure on Public Health	\$21,000	\$23,000

Public Health achievements for 2023/24 are also detailed under the 'Year in Review' (*Public Health*) section of this report.

Legislative Requirements

Public Interest Disclosures

Under section 86 of the *Public Interest Disclosures Act 2002*, Council is required to report on any disclosures about improper conduct by its public officers or Brighton Council.

- a) Brighton Council's procedures under the Act are available on the Council website at www.brighton.tas.gov.au;
- b) Brighton Council did not receive any disclosures under the Act during 2023/24;
- c) No public interest disclosures were investigated by Brighton Council during the year.
- d) No disclosed matters were referred to Brighton Council during the year by the Ombudsman;
- e) No disclosed matters were referred during the year by Brighton Council to the Ombudsman to investigate;
- f) No investigations of disclosed matters were taken over by the Ombudsman from Brighton Council during the year;
- g) There were no disclosed matters that Brighton Council decided not to investigate during the year;
- h) There were no disclosed matters that were substantiated on investigation as there were no disclosed matters; and
- i) The Ombudsman made no recommendations under the Act that relate to Brighton Council.

Statement of Land Donated

Section 177 of the *Local Government Act 1993*, requires Council to report on any land donated by Council during the year. It is reported that no land was donated during the 2023/24 financial year.

Contracts for the supply of Goods & Services

Regulation 29(1) of the *Local Government (General) Regulations 2015* requires that Council reports any contract for the supply or provision of goods and services valued at or exceeding \$250,000 (excluding GST) during the 2023/24 financial year.

- Stabilised Pavements of Australia – \$329,556 (excluding GST) for carpark improvements at 209 Brighton Road, Brighton.
- Andrew Walter Constructions – \$ 1,919,440 (excluding GST) for Andrew Street Drainage Upgrade and Streetscape, Stage 1.
- Roadways – \$ 2,306,181 (excluding GST) for supply and delivery of bitumen reseals 2023/24.

Regulation 29(2) of the *Local Government (General) Regulations 2015* requires that Council reports any contracts for the supply or provision of goods and services valued at or above \$250,000 (excluding GST) granted in extenuating circumstances during the financial year.

- No contract was awarded.

Regulation 29(3) of the *Local Government (General) Regulations 2015* requires that Council reports any contract for the supply or provision of goods and services valued at or exceeding \$100,000 (excluding GST) but less than \$250,000 during the financial year.

- Velosolutions Australia – \$149,985 (excluding GST) for Bridgewater Pump Track.

Local Government Shared Services

During 2023/24, over 351 hours of professional services were provided by Brighton to other councils delivering a net benefit to Council of \$23,571.00.

Code of Conduct Complaints

In accordance with Section 72(1)(ba) of the *Local Government Act 1993*, it is reported that there were no Code of Conduct determinations during 2023/24.

In accordance with Section 72(1)(bb) of the *Local Government Act 1993*, it is reported that the total cost met by Council in respect of Code of Conduct complaints was \$0.00

Enterprise Powers Statement

In accordance with Section 72(1)(ca) of the *Local Government Act 1993* Council is required to provide a statement of activities and performance of the Council in relation to any activity undertaken pursuant to Section 21 'Enterprise Powers'. Council has not resolved to exercise any powers or undertaken any activities in accordance with Section 21 of the *Local Government Act 1993*.

Risk Management

Risk Management is an integral part of Brighton Council's management practice in achieving our strategic objectives and ensuring the sustainability of our operations. Our aim is to keep risk exposure to a minimum by helping to reduce injuries and potential loss. This process involves identifying potential risks, analysing their potential damage and treating the risks by taking appropriate action.

Our staff continue to invest considerable time and effort in implementing Council's Risk Management Strategy.

Our Risk Management Policy and Plan covers areas such as proactive inspections of roads and footpaths, written agreements with clubs/user groups, building and financial services and town planning.

Council continued to make significant improvements in all areas of risk management over the past twelve months and general work practices now involve risk assessments at all levels.

Council is actively committed to the prevention and control of risks throughout the municipality in order to maintain and enhance quality of living for its employees, contractors, residents and visitors.

Public Health Statement

In accordance with Section 72(1)(ab) of the *Local Government Act 1993* Council is to include a statement of its goals and objectives for public health for 2023/24. This statement details the extent to which Council has carried out its functions under the *Public Health Act 1997* and *Food Act 2003*.

Key actions identified under Council's Public Health program include continuing to provide school immunisation programs; continuing to register and monitor food premises; continuing to ensure wastewater is effectively disposed of; continuing to raise awareness of notifiable diseases in the community; and maintaining an Emergency Management Plan for the Brighton local government area that will provide safeguards for the health and safety of the community.

Brighton Council Audit Panel

Brighton Council's Audit Panel was formally established by a decision of Council. The operation of the Panel is guided by Council's Audit Panel Charter which is based on the requirements of the Local Government (Audit Panels) Order issued by the Minister for Local Government under section 85B (1) of the *Local Government Act 1993*.

Audit Panel Membership and Meetings

Membership of the Audit Panel comprises two Councillors and two independent members.

Cr Philip Owen and Cr Peter Geard represented Council on the Audit Panel during 2023-24 along with the independent members of the Panel, Ric De Santi (Chair) and David Strong.

Meetings of the Panel

The Panel met five times during the financial year ending 30 June 2024. In addition to Panel members, meetings were also attended by a range of Council staff including the General Manager, Director Corporate Services (who acts as secretariat for the Panel), along with other senior staff of Council.

Representatives from Council's external auditors, the Tasmanian Audit Office (TAO), along with the Audit Service Provider for the 30 June 2024, WLF, also attended Audit Panel meetings.

Role of the Panel

The principal purpose of the Audit Panel is to assist the Council in fulfilling its responsibilities relating to the review of the Council's performance and compliance in the following areas:

- The Annual Financial Statements of the Council accurately represent the state of affairs of the Council.
- That the Strategic Plan; Annual Plan; Long-Term Financial Management & Strategic Plans; Long-Term Strategic Asset Management Plan; Asset Management Strategic Plan; and Asset Management Policy and integrated and document under which all assumptions have been made.
- Reviewing accounting procedures, internal controls, anti-fraud, anti-corruption and risk management systems, controls and policies that are in place which safeguards the Council's long-term financial position.
- Compliance with all provisions of the *Local Government Act 1993* and any other relevant legislation.
- Actioning and the reviewing effectiveness of previous recommendations made by the Panel.

The Panel serve as an independent and objective party to review all financial information presented to the local community.

External and Internal Audit

As legislated, Council's external audit service is provided by TAO, whose staff attended Audit Panel meetings as required during the 2023-24 financial year. During these meeting, the Audit Panel and TAO officers discussed the completion report and memorandum of audit findings for the 2022-23 audit as well as the 2023-24 Financial Year Audit Strategy and Plan, including a review of key audit areas identified for the year.

The Panel also noted relevant recommendations from TAO Performance Audit Reports tabled during the year.

All findings from audits by TAO are included in an Audit Actions Register and monitored by the Panel for completion. The Audit Panel will continue to monitor progress on unresolved matters during 2024-25.

Other Panel Activities during the Reporting Period

During the year under review the Audit Panel:

- Reviewed and provided feedback on the Financial Statements for the financial year ending June 2023.
- Reviewed commentary in the 2023 Annual Report to ensure consistency with the Financial Statements.
- Received and discussed the revaluation report provided to the external auditors for 2022-23.
- Met with TAO to discuss the 2022-23 audit and any issues that arose, and recommendations made.
- Oversaw the 2023-24 External Audit planning process.
- Continued to review and advocate for implementation of outstanding audit recommendations.
- Regularly reviewed and commented on Management Reports.
- Received updates and discussed Council's Risk Management Policy and Framework from the Executive Officer - Risk and Property.
- Reviewed Council's policy register and provided feedback on:
 - Investment Policy
 - AI and Cyber Security Policy
 - Fraud Control Policy
- Received an update and discussed developments in the asset management area relating to asset management plans, strategy and policy.
- Received status updates on Legislative Compliance, Significant Risk, Insurance and Legal Matters.
- Monitored effects of changes to legislation.
- Received a report on the 2024-25 budget process, estimates and assumptions.
- Monitored and discussed developments relating to WHS.
- Received updates and discussed Council's process for managing insurable risks and existing insurance cover from the Executive Officer - Risk and Property.
- Reviewed and provided feedback on the Grant Deed for the Brighton Medical Centre including reporting requirements, conditions relating to grant expenditure and any significant risks to Council.
- Received updates on the progress of the ongoing Future of Local Government Review, including Council submissions.
- Discussed and identified areas for greater focus at Panel meetings, including:
 - Long-Term Financial Management and Long-Term Strategic Asset Management Plans.
 - Fraud – new Australian standard.
 - Cyber.
 - Tender Policy.
 - Sea level rising report and bushfire grant.
- Reviewed the Audit Panel Charter.
- Regularly reviewed the Audit Panel's annual work plan.

The Panel thanks the General Manager, Director Corporate Services and other Senior Managers and subject matter experts for their diligent support to, and positive engagement with the Panel during the year.

Ric De Santi
Audit Panel Chair

Financial Report





Independent Auditor's Report
To the Councillors of Brighton Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Brighton Council (Council) which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report and the asset renewal funding ratio disclosed in Note 11(f) to the financial report and accordingly, I express no opinion on them. Furthermore, I express no opinion on the General Manager's determination that Council did not have any Significant Business Activities for

inclusion in the financial report as required by Section 84(2)(da) of the *Local Government Act 1993*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure assets <i>Refer to note 6.1, 8.1 and 8.8</i>	
<p>Council’s non-current assets, recorded at fair value, includes land, land under roads, buildings and material long-life infrastructure assets, such as roads, bridges, and drainage assets. The fair value of these assets, which totalled \$239.24 million at 30 June 2024, are based on market values and current replacement cost.</p> <p>Council undertakes revaluations on a regular basis to ensure valuations represent fair value. In between valuations, Council considers the application of indexation to ensure the carrying values reflect fair values.</p> <p>During 2023-24, Council undertook a full revaluation of drainage assets and land under roads. Appropriate indices were applied to buildings, roads and bridge assets. The valuations were determined by experts and are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none">• Assessed the scope, expertise and independence of experts involved in the valuations.• Evaluated the appropriateness of the valuation methodology applied to determine fair values.• Critically assessed assumptions and other key inputs into the valuation model.• Testing, on a sample basis, the mathematical accuracy of the valuation model calculations.• Evaluating indexation applied to assets between formal valuations.• Reviewing the reconciliation of asset balances in the general ledger to the underlying fixed asset register.• Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

The General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

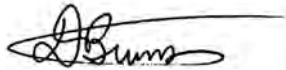
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Council to express an opinion on the

financial report. I am responsible for the direction, supervision and performance of the Council audit. I remain solely responsible for my audit opinion.

I communicate with the General Manager regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



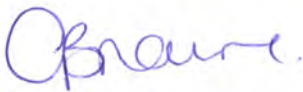
Derek Burns
Director
Financial Audit Services
Delegate of the Auditor-General
Tasmanian Audit Office

28 October 2024
Hobart

2023–2024 Financial Report

Certification of the Financial Report

The financial report presents fairly the financial position of the Brighton Council as at 30 June 2024 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Gillian Browne

Acting General Manager

Date: 28 October 2024

Brighton Council

ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2024

**Financial Report
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Brighton Council
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Statement of Comprehensive Income
For the Year Ended 30 June 2024

	Note	Budget 2024 \$	Actual 2024 \$	Restated Actual 2023 \$
Income				
Recurrent income				
Rates and charges	2.1	13,578,855	13,691,351	12,479,560
Statutory fees and fines	2.2	778,000	871,987	883,291
User fees	2.3	964,900	934,402	1,032,473
Grants	2.4	2,331,583	2,819,864	4,085,585
Contributions - cash	2.5	200,000	294,630	192,510
Interest	2.6	300,000	416,023	333,578
Commercial Activities	2.7	1,111,448	1,372,873	1,300,236
Investment revenue from Water Corporation	2.9, 5.1	739,200	739,200	739,200
		20,003,986	21,140,330	21,046,433
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	2,243,089	2,839,419	1,327,445
Contributions - non-monetary assets	2.5	-	-	2,908,922
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	-	34,201	403,247
		2,243,089	2,873,620	4,639,614
Total income		22,247,075	24,013,950	25,686,047
Expenses				
Employee benefits	3.1	(4,934,214)	(7,101,606)	(6,695,885)
Materials and services	3.2	(7,788,984)	(7,248,302)	(6,341,986)
Contributions	3.3	(1,359,204)	(1,306,206)	(1,259,917)
Commercial activities	3.5	(10,000)	(166,645)	(27,395)
Depreciation and amortisation	3.4	(3,641,624)	(4,144,328)	(3,966,580)
Other expenses	3.6	(630,319)	(397,334)	(480,309)
		(18,364,345)	(20,364,421)	(18,772,072)
Total expenses		(18,364,345)	(20,364,421)	(18,772,072)
Net result for the year from continuing operations		3,882,730	3,649,529	6,913,975
Net result for the year		-	3,649,529	6,913,975
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment	5.1, 8.1	-	2,628,041	1,292,651
Net asset revaluation increment/(decrement)	8.1	-	62,567,811	(4,254,054)
Total Other Comprehensive Income		-	65,195,852	(2,961,403)
Total Comprehensive result		3,882,730	68,845,382	3,952,572

The above statement should be read in conjunction with the accompanying notes.

Brighton Council
2023-2024 Financial Report

Statement of Financial Position
As at 30 June 2024

	Note	2024 \$	Restated 2023 \$
Assets			
Current assets			
Cash and cash equivalents	4.1	3,271,621	10,121,017
Trade and other receivables	4.2	1,374,780	888,812
Investments	4.3	700,215	2,650,206
Other assets	4.4	309,777	349,909
Assets held for sale	4.5	5,953,078	539,136
Total current assets		11,609,471	14,549,080
Non-current assets			
Trade and other receivables	4.2	64,039	62,114
Investment in water corporation	5.1	49,933,926	47,305,885
Property, infrastructure, plant and equipment	6.1	242,748,643	174,928,413
Intangible assets	6.2	-	-
Total non-current assets		292,746,608	222,296,412
Total assets		304,356,079	236,845,491
Liabilities			
Current liabilities			
Trade and other payables	7.1	987,565	1,003,918
Deposits held	7.2	760,354	517,270
Provisions	7.3	1,383,031	1,443,048
Contract liabilities	7.4	1,141,315	2,780,112
Interest-bearing loans and borrowings	7.5	720,000	-
Total current liabilities		4,992,265	5,744,348
Non-current liabilities			
Provisions	7.3	137,289	-
Interest-bearing loans and borrowings	7.5	-	720,000
Total non-current liabilities		137,289	720,000
Total liabilities		5,129,555	6,464,348
Net Assets		299,226,525	230,381,143
Equity			
Accumulated surplus		157,448,530	153,799,001
Reserves	8.1	141,777,994	76,582,142
Total Equity		299,226,525	230,381,143

The above statement should be read in conjunction with the accompanying notes.

Brighton Council
2023-2024 Financial Report

Statement of Cash Flows
For the Year Ended 30 June 2024

	Note	2024 Inflows/ (Outflows) \$	2023 Inflows/ (Outflows) \$
Cash flows from operating activities			
Rates		13,748,660	12,372,707
Statutory fees and fines		871,987	883,288
User charges and other fines		2,253,131	1,476,644
Grants		1,181,067	7,131,093
Developer contributions		294,630	192,510
Interest received		414,098	333,578
Commercial Income		1,372,873	1,300,236
Dividends	2.9	739,200	739,200
Payments to suppliers		(7,264,655)	(5,889,930)
Payments to employees		(7,024,334)	(6,496,768)
Commercial Expenses		(166,645)	(27,395)
Other payments		(3,525,413)	(2,261,005)
Net cash provided by (used in) operating activities	8.2	2,894,599	9,754,158
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(15,018,967)	(4,554,490)
Proceeds from sale of property, infrastructure, plant and equipment		242,478	802,168
Capital grants		2,839,419	1,327,445
Net cash provided by (used in) investing activities		(11,937,070)	(2,424,877)
Cash flows from financing activities			
Proceeds/(Payment) of deposits held		243,084	269,444
Proceed of investment		1,949,991	499,993
Net cash provided by (used in) financing activities		2,193,075	769,437
Net increase (decrease) in cash and cash equivalents		(6,849,396)	8,098,718
Cash and cash equivalents at the beginning of the financial year		10,121,017	2,022,299
Cash and cash equivalents at the end of the financial year	8.3	3,271,621	10,121,017

The above statement should be read in conjunction with the accompanying notes.

Brighton Council
2023-2024 Financial Report

Statement of Changes in Equity
For the Year Ended 30 June 2024

	Note	Accumulated Surplus 2024 \$	Asset Revaluation Reserve 2024 \$	Fair Value Reserve 2024 \$	Total Equity 2024 \$
2024					
Balance at beginning of the financial year		153,799,001	80,667,130	(4,084,988)	230,381,143
Net result for the year		3,649,529	-	-	3,649,529
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,8.1	-	-	2,628,041	2,628,041
Net asset revaluation increment/(decrement)	8.1	-	62,567,811	-	62,567,811
Total comprehensive income		157,448,530	143,234,941	(1,456,947)	299,226,525
Balance at end of the financial year		157,448,530	143,234,941	(1,456,947)	299,226,525

		Accumulated Surplus 2023 \$	Restated Asset Revaluation Reserve 2023 \$	Fair Value Reserve 2023 \$	Restated Total Equity 2023 \$
2023					
Balance at beginning of the financial year		146,885,026	84,921,184	(5,377,639)	226,428,571
Adjustment Prior period error on valuation of land	11	-	(4,433,634)	-	(4,433,634)
Adjusted/Restated opening balance		146,885,026	80,487,550	(5,377,639)	221,994,937
Net result for the year		6,913,975	-	-	6,913,975
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	5.1,8.1	-	-	1,292,651	1,292,651
Net asset revaluation increment/(decrement)	8.1	-	179,580	-	179,580
Total comprehensive income		153,799,001	80,667,130	(4,084,988)	230,381,143
Balance at end of the financial year		153,799,001	80,667,130	(4,084,988)	230,381,143

The above statement should be read with the accompanying notes.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 1 Overview

1.1 Reporting entity

(a) The Brighton Council was established in 1863 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 1 Tivoli Road Old Beach.

(b) The purpose of the Council is to:

- provide for health, safety and welfare of the community;
- to represent and promote the interests of the community;
- provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of Statements of Comprehensive Income, Financial Position, Changes in Equity, Cash Flows, and notes accompanying these financial statements for the 2024 financial year. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the *Local Government Act 1993 (LGA1993) (as amended)*. Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

This financial report has been prepared on the accrual and going concern basis.

All amounts are presented in Australian dollars.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

1.3 Use of judgements and estimates

Judgements and Assumptions

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant effects on the financial report are disclosed in the relevant notes as follows:

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.3.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 8.4.

Fair value of property, infrastructure, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 6.1.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.1.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

1.4 Functions/Activities of the Council

(a) Revenue, expenditure and assets attributable to each function as categorised in (c) below:

	Grants \$	Other \$	Total Revenue \$	Total Expenditure \$	Surplus/ (Deficit) \$	Assets \$
Building Services						
2023 - 2024	1,293,890	322,510	1,616,400	2,362,954	(746,554)	32,919,209
2022 - 2023	-	396,311	396,311	1,760,418	(1,364,107)	26,583,518
Community Services						
2023 - 2024	622,726	-	622,726	1,076,495	(453,769)	-
2022 - 2023	1,017,526	2,409	1,019,935	1,000,729	19,206	-
Corporate Services						
2023 - 2024	-	1,013,741	1,013,741	2,740,443	(1,726,702)	-
2022 - 2023	-	1,082,040	1,082,040	2,716,221	(1,634,181)	-
Environmental Health/Environmental Management						
2023 - 2024	30,818	310,024	340,842	501,354	(160,512)	-
2022 - 2023	-	333,182	333,182	392,755	(59,573)	-
Parks and Recreation						
2023 - 2024	993,687	454,196	1,447,883	2,509,262	(1,061,379)	14,935,241
2022 - 2023	91,117	414,542	505,659	2,312,598	(1,806,939)	14,137,741
Planning Services						
2023 - 2024	47,901	352,072	399,973	1,108,009	(708,036)	-
2022 - 2023	121,782	326,957	448,739	1,039,037	(590,298)	-
Rates & Charges						
2023 - 2024	-	11,058,506	11,058,506	-	11,058,506	-
2022 - 2023	-	10,180,505	10,180,505	-	10,180,505	-
Roads, Streets & Bridges						
2023 - 2024	551,842	952,443	1,504,285	5,127,460	(3,623,176)	134,117,600
2022 - 2023	745,762	3,880,495	4,626,257	5,098,978	(472,721)	110,413,839
Tas Water						
2023 - 2024	-	739,200	739,200	-	739,200	49,933,926
2022 - 2023	-	739,200	739,200	-	739,200	47,305,885
Unallocated Services						
2023 - 2024	2,118,419	231,393	2,349,812	1,936,019	413,793	72,450,104
2022 - 2023	3,436,843	184,044	3,620,887	1,886,691	1,734,196	38,404,508
Waste Management						
2023 - 2024	-	2,967,013	2,967,013	3,048,856	(81,843)	-
2022 - 2023	-	2,695,529	2,695,529	2,526,842	168,687	-
Total						
2023 - 2024	5,659,283	18,401,098	24,060,381	20,410,852	3,649,529	304,356,079
2022 - 2023 - Restated	5,413,030	20,235,213	25,648,243	18,734,269	6,913,975	236,845,492

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

1.4 Functions/Activities of the Council (Continued)

(b) *Reconciliation of Assets above with the Statement of Financial Position at 30 June:*

	2024	2023
	\$	\$
Current assets	11,609,471	14,549,080
Non-current assets	292,746,608	226,730,046
	304,356,079	241,279,126

(c) **Rates and Charges**

Amount of rates raised each year for general rate and fire levy.

Corporate Services

Operation and co-ordination of council chambers, administration and councillors.

TasWater

Councils equity investment in Taswater infrastructure and dividends paid.

Parks and Recreation

Operation and maintenance of sporting facilities (includes active and passive recreation and recreation centres).

Planning Services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs.

Building Services

The development and maintenance of building constructions standards.

Roads, streets and bridges

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting.

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds. Operation of the Civic Centre and council halls and grounds. Community Development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

Environmental Health/Environmental Management

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries. Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Waste Management

Collection, handling, processing and disposal of all waste materials.

Unallocated Services

Work not attributed elsewhere.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 2 Revenue		
Note 2.1 Rates and charges		
General	9,932,977	9,100,776
Garbage charge	2,098,194	1,893,903
Garbage charge - FOGO	457,129	405,152
Fire Levy	1,125,529	1,079,729
Waste Levy Charge	77,522	-
Total rates and charges	13,691,351	12,479,560

The date of the latest general revaluation of land for rating purposes within the municipality was 1 January 2018, and the valuation was first applied in the rating year commencing 1 July 2019. The Waste Levy was previously included in the Garbage Charge, but is now separately disclosed.

Accounting policy

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied. Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

Note 2.2 Statutory fees and fines		
Infringements and costs	87,179	93,704
Town planning fees	352,072	326,957
Land information certificates	119,436	113,450
Permits	313,301	349,180
Total statutory fees and fines	871,987	883,291

Accounting policy

Statutory fees and fines are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs

Note 2.3 User fees		
Council Fees & Charges	422,747	518,564
Community Newspaper	14,779	22,491
Refuse Site Entry	334,169	396,473
Other Revenue	162,708	94,945
Total user fees	934,402	1,032,473

Accounting policy

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Licences granted by Council are all either short-term or low value and all revenue is recognised at the time that the licence is granted rather than the term of the licence.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024 \$	2023 \$
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	4,009,947	4,612,591
State funded grants	1,624,491	670,439
Others	24,845	130,000
Total	5,659,283	5,413,030
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants	2,118,419	3,436,843
Department of Health	2,450	10,667
Department of Premier & Cabinet	47,900	74,729
Department of Industry	30,818	18,182
Department of Communities - Workforce Development	-	130,000
Department of State Growth - Jobs Tasmania	615,276	353,664
Department of Employment & Workplace Relations	5,000	-
The Crown in the Right of Tasmania	-	31,500
Central Highlands Council	-	10,000
Southern Midlands Council	-	10,000
Derwent Valley Council	-	10,000
Total recurrent grants	2,819,864	4,085,585
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - Roads to Recovery	499,133	-
Department of Infrastructure & Regional Development - Local Roads Program	-	374,351
Department of Infrastructure Transport & Regional Development	230,000	-
Department of Agriculture Water & The Environment	-	21,238
Department of Industries	-	271,411
Centacare Evolve Housing	-	100,000
Department of Health	1,109,434	490,566
Department of Communities	906,155	69,879
Department of State Growth	52,709	-
Department of Industry, Science, Energy & Resources	22,142	-
Brighton Agricultural Society	15,045	-
Dogs Tasmania Club	4,800	-
Total capital grants	2,839,419	1,327,445
Total Grants	5,659,283	5,413,030
The Roads to Recovery Grant was not paid in the 2022/2023 year due to reporting requirements not being met. This Grant was received in the 2023/2024 financial year.		
In both years the Commonwealth has made early payment of the grant instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2023-2024 by \$2,076,597, (2022-2023 \$2,513,698). There are no performance obligations associated with this grant. This has impacted the Statement of Comprehensive Income resulting in the net result for the year being under by \$437,101 (2022-2023 higher by \$1,023,965).		
Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	309,976	301,089
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	-	-
Add: Funds received and not recognised as revenue in the current year	455,850	231,258
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(181,316)	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(81,168)	(222,371)
Balance of unspent funds at 30 June	503,342	309,976
Capital		
Balance of unspent funds at 1 July	2,141,771	997,274
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the condition	-	-
Add: Funds received and not recognised as revenue in the current year	-	1,235,614
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(2,041,944)	(91,117)
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	-
Balance of unspent funds at 30 June	99,827	2,141,771
Total unspent funds - disclosed as contract liability (refer note 7.4)	603,168	2,451,747

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Accounting policy		
Council recognises untied grant revenue and those without performance obligations when received. In cases where funding includes specific performance obligations or is to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and recognises income as obligations are fulfilled.		
The performance obligations are varied based on the agreement, but include events and programs.		
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.		
For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.		

Note 2.5 Contributions

(a) Cash		
Public Open Space	294,630	192,510
Total	294,630	192,510
(b) Non-monetary assets		
Land - Subdivision Donation	-	2,908,922
Total	-	2,908,922
Total contributions	294,630	3,101,432

Accounting policy
Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

Note 2.6 Interest

Interest on financial assets	373,941	306,857
Interest on rates	42,082	26,721
Total interest	416,023	333,578

Accounting policy
Interest income
Interest is recognised progressively as it is earned.

Note 2.7 Commercial Activities

Professional Services & Private Works	1,011,203	1,027,605
Rental income	321,784	234,824
In-Kind Support	39,886	37,807
Total commercial activities	1,372,873	1,300,236

Council does not consider this a Significant Business Activity.

Accounting policy
Professional Services & Private Works Income
Professional Services & Private Works Income is recognised when the services has been provided.
Rental income
Rents are recognised as revenue when the payment is due. Rental payments received in advance are recognised as a payable until they are due.

Operating leases as lessor
Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements. Where leases are non-commercial agreements, these are generally with not for profit, such as sporting, organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.
Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.		
Proceeds of sale	242,478	875,804
Write down value of assets disposed	(208,277)	(472,557)
Total Net gain/(loss) on disposal	34,201	403,247

Accounting policy

Gains and losses on asset disposals

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Note 2.9 Investment revenue from water corporation		
Dividend revenue received	739,200	739,200
Total investment revenue from water corporation	739,200	739,200

Accounting policy

Investment revenue

Dividend revenue is recognised when Council's right to receive payment is established and it can be reliably measured.

Note 3 Expenses

Accounting policy

Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Note 3.1 Employee benefits		
Wages and salaries	6,241,739	5,922,764
Workers compensation	87,631	72,120
Payroll Tax	214,387	211,559
Superannuation	566,108	499,355
Other Employee Related Expenses	243,081	213,450
	7,352,945	6,919,248
Less amounts capitalised	(251,339)	(223,363)
Total employee benefits	7,101,606	6,695,885

Accounting policy

Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 3.2 Materials and services		
Bank Fees	32,015	34,169
Building Maintenance	828,452	382,292
Climate Resilience	652	31,345
Collection Fees	41,735	39,899
Community Liaison	17,744	20,726
Community Newspaper	81,416	79,144
Contract Recycling	636,861	370,700
Fire Abatement	16,697	28,529
FOGO Collection & Disposal	300,292	327,984
GIS CAD CVS and other software	125,416	109,315
Internal Contractors	179,704	234,703
Land Tax	68,428	49,342
Insurance Premiums	282,780	239,612
Refuse Collection	257,038	238,778
Weed Control	83,124	93,435
Planning Legal Fees & Masterplans	231,557	223,519
Building Overheads	207,247	181,305
Reserve Maintenance	896,622	762,911
Road & Bridge Maintenance	757,121	847,734
Telephones	70,781	75,245
Street Lighting	152,561	136,008
Waste Bin Replacement	68,498	63,928
Waste Transfer Station & Tipping Expense	1,188,789	1,004,343
Waste Education	37,488	-
Printing & Stationery	31,950	28,263
Postage	33,741	39,975
Other	619,593	698,782
Total materials and services	7,248,302	6,341,986

Accounting policy

Materials and services expense

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Note 3.3 Contributions		
State Fire Commission Levy	1,112,860	1,065,953
Cycling South	3,000	3,000
Tasmanian Canine Defence League	76,219	58,794
Local Government Association of Tasmania	50,683	49,381
Derwent Estuary	15,856	15,545
Valuation Charges	39,874	57,980
Southern Tasmanian Tourism	-	6,840
Southern Tasmanian Councils Association	7,715	2,424
Total contributions	1,306,206	1,259,917

Accounting policy

Contributions

Contributions to external organisations are expensed as incurred.

Brighton Council

2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 3.4 Depreciation and amortisation		
<i>Property</i>		
Buildings	694,216	564,165
<i>Plant and Equipment</i>		
Plant and Vehicles	274,691	284,791
Furniture and Equipment	42,302	46,270
Small Machinery	10,398	8,817
<i>Infrastructure</i>		
Roads	2,537,758	2,534,012
Bridges	187,927	154,697
Drainage	397,036	364,647
<i>Intangible assets</i>		
Intangible assets	-	9,180
Total depreciation and amortisation	4,144,328	3,966,580

Accounting policy**Depreciation and amortisation expense**

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.

Land, heritage, artwork and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless stated:

	Period
Buildings	
buildings	50 years
building improvements	50 years
Plant and Equipment	
plant, machinery and equipment	5-10 years
fixtures, fittings and furniture	5-10 years
computers and telecommunications	5-10 years
leased plant and equipment	5-10 years
Roads	
road pavements and seals	5-40 years
road substructure	70-100 years
road formation and earthworks	100 years
road kerb, channel and minor culverts	50-60 years
Bridges	
bridges deck	20-80 years
bridges substructure	20-80 years
Other Infrastructure	
footpaths and cycleways	15-40 years
drainage	80-100 years
recreational, leisure and community facilities	80 years
waste management	50 years
parks, open space and streetscapes	50 years
Intangible assets	
intangible assets	3-10 years

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 3.5 Commercial Activities		
Professional Services and Private Works	166,645	27,395
Total commercial activities	166,645	27,395

Accounting Policy

Commercial Activities

Professional Services and private works are expenses that are incurred when work is undertaken for another Council or business organisation.

Note 3.6 Other expenses		
External auditors' remuneration (Tasmanian Audit Office)	57,435	36,979
Audit Panel Fees	8,500	-
Grants and Donations	52,442	55,541
Councillors' allowances	214,059	205,915
Councillors' Expenses	54,349	160,178
Bad Debt Write Off net of provision movement	10,548	21,696
Total other expenses	397,334	480,309

External audit fees for 2023/2024 Annual audit \$53,000 & Other Acquitals \$4,435 & 2022/2023 Annual audit \$31,440 & Other Acquitals

Accounting policy

Other expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset, or an increase of a liability has arisen that can be measured reliably.

Note 4 Current Assets

Note 4.1 Cash and cash equivalents

Cash on hand	4,179	3,062
Cash at bank	3,267,443	10,117,955
Total cash and cash equivalents	3,271,621	10,121,017

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

i) Deposits held (note 7.2)	760,354	517,270
ii) Leave Provisions (note 7.3)	1,520,320	1,443,048
iii) Unexpended Grant (note 7.4)	603,168	2,451,747
Restricted funds	2,883,843	4,412,065

Total uncommitted cash and cash equivalents

387,779 5,708,952

Total investments (note 4.3)

700,215 2,650,206

Total unrestricted funds

1,087,994 8,359,158

Council's cash and cash equivalents are currently low due to the impending settlement of the newly built Medical Centre in September

Accounting policy

Cash and cash equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Restricted funds

i) Includes refundable subdivision and hall deposits held in trust by Council for completion of specific purposes.

ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.

iii) Long Service and Annual Leave provisions - This figure is provided for information only and has had the effect of putting the unrestricted cash & cash equivalents into the negative. Leave is not treated as an unrestricted item.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 4.2 Trade and other receivables		
<i>Current</i>		
Rates debtors	383,088	323,425
Infringements	266,682	234,829
Licences	18,659	12,740
Other debtors	685,564	337,978
Provision for expected credit loss - other debtors	(34,106)	(35,541)
GST receivable	54,893	15,381
Total	1,374,760	888,812
<i>Non-current</i>		
Mortgages over land sold	64,039	62,114
Total	64,039	62,114
Total trade and other receivables	1,438,819	950,926
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	(35,541)	(13,845)
Increase / (decrease) in provision recognised in profit or loss	1,435	(21,696)
Carrying amount at 30 June	(34,106)	(35,541)

For ageing analysis of the financial assets, refer to note 8.7

Accounting policy

Trade and other receivables

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Council has established a provision matrix to facilitate the impairment assessment.

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 4.3 Investments		
Current		
Managed funds	700,215	1,950,206
Term deposits - more than 3 months	-	700,000
Total investments	700,215	2,650,206

Accounting policy

Investments

Investment in financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. As Council's Managed funds are actively managed and their performance is evaluated on a fair value basis, these investments are mandatorily required to be measured at fair value through profit or loss.

Note 4.4 Other Assets		
Prepayments	27,438	81,450
Accrued Income	282,340	268,459
Total Other Assets	309,777	349,909

Note 4.5 Assets held for sale		
Land held for resale	5,953,078	539,136
Total assets held for sale	5,953,078	539,136

Council has decided to sell land that is no longer required. Several parcels have been identified and are expected to be sold within one year. The land is valued at the lower of carrying value and fair value less cost to sell. In the 2023/2024 Council built a medical centre on land held for resale, it is expected that the property settlement will occur on the completed building in September 2024. During the 2022/2023 year land that was previously valued in land held for resale has been identified as not for sale and was transferred back at fair value to Land. Contracts that were previously extended have also been settled within this year.

Accounting policy

Assets held for sale

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Note 5 Investments

Note 5.1 Investment in water corporation		
Opening balance	47,305,885	46,013,234
Change in fair value of investment	2,628,041	1,292,651
Total investment in water corporation	49,933,926	47,305,885

Council has derived returns from the water corporation as disclosed at note 2.9.

Accounting policy

Equity Investment

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2024, Council holds 2.64% (2023 2.70%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6 Non-current assets			
Note 6.1 Property, infrastructure, plant and equipment		2024	Restated 2023
		\$	\$
Summary			
at cost		6,211,544	7,723,995
Less accumulated depreciation		(2,699,192)	(2,721,572)
		3,512,352	5,002,424
at fair value as at 30 June		322,254,481	237,741,930
Less accumulated depreciation		(83,018,190)	(67,815,941)
		239,236,291	169,925,989
Total		242,748,643	174,928,413
Property			
Land			
at fair value as at 30 June		14,935,241	14,137,741
		14,935,241	14,137,741
Land under roads			
at fair value at 30 June		57,264,241	18,790,891
		57,264,241	18,790,891
Total Land		72,199,482	32,928,632
Buildings			
at fair value as at 30 June		36,318,312	28,518,869
Less accumulated depreciation		(3,399,103)	(1,935,351)
Total Buildings		32,919,209	26,583,518
Total Property		105,118,691	59,512,150
Plant and Equipment			
Plant, machinery and equipment			
at cost		2,626,028	2,485,632
Less accumulated depreciation		(1,319,267)	(1,365,691)
		1,306,761	1,119,941
Furniture and Equipment			
at cost		1,418,990	1,418,990
Less accumulated depreciation		(1,234,022)	(1,191,721)
		184,968	227,270
Small Machinery			
at cost		182,447	209,012
Less accumulated depreciation		(145,903)	(164,160)
		36,544	44,852
Total Plant and Equipment		1,528,273	1,392,062
Infrastructure			
Roads			
at fair value as at 30 June		140,093,225	128,173,487
Less accumulated depreciation		(54,334,803)	(49,703,417)
		85,758,622	78,470,070
Bridges			
at fair value as at 30 June		9,012,610	8,665,138
Less accumulated depreciation		(3,250,501)	(2,937,254)
		5,762,109	5,727,884
Drainage			
at fair value as at 30 June		64,630,852	39,455,804
Less accumulated depreciation		(22,033,982)	(13,239,919)
		42,596,869	26,215,885
Total Infrastructure		134,117,600	110,413,839

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6.1 Property, infrastructure, plant and equipment (cont.)	2024	Restated 2023
	\$	\$
<i>Works in progress</i>		
Buildings at cost	15,581	858,125
Roads at cost	1,797,484	2,752,236
Reserves at cost	170,545	-
Drainage at cost	470	-
Total Works In progress	1,984,080	3,610,361
 <i>Total property, infrastructure, plant and equipment</i>	 242,748,643	 174,928,413

Brighton Council

2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2024	Balance at beginning of financial year	Acquisition of assets *	Revaluation increments (decrements) (note 8.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers In/Out	Balance at end of financial year
Property							
Land	14,137,741	880,000		-	(82,500)	-	14,935,241
Land under roads	18,790,891	-	38,473,350	-	-	-	57,264,241
Total land	32,928,632	880,000	38,473,350	-	(82,500)	-	72,199,482
Buildings	26,583,518	2,356,905	3,814,877	(694,216)	-	858,125	32,919,209
Total buildings	26,583,518	2,356,905	3,814,877	(694,216)	-	858,125	32,919,209
Total property	59,512,150	3,236,905	42,288,227	(694,216)	(82,500)	858,125	105,118,691
Plant and Equipment							
Plant, machinery and equipment	1,119,941	587,288	-	(274,691)	(125,777)	-	1,306,761
Furniture and Equipment	227,270	-	-	(42,302)	-	-	184,968
Small Machinery	44,852	2,090	-	(10,398)	-	-	36,544
Total plant and equipment	1,392,063	589,378	-	(327,391)	(125,777)	-	1,528,273
Infrastructure							
Roads	78,470,070	3,794,660	3,279,412	(2,537,758)		2,752,236	85,758,621
Bridges	5,727,884	-	222,152	(187,927)		-	5,762,109
Drainage	26,215,885	-	16,778,020	(397,036)	-	-	42,596,869
Total infrastructure	110,413,839	3,794,660	20,279,584	(3,122,721)	-	2,752,236	134,117,599
Works in progress							
Buildings	858,125	15,581	-	-	-	(858,125)	15,581
Roads	2,752,236	1,797,484	-	-	-	(2,752,236)	1,797,484
Reserves	-	170,545	-	-	-	-	170,545
Drainage	-	470	-	-	-	-	470
Total works in progress	3,610,361	1,984,080	-	-	-	(3,610,361)	1,984,080
Total property, infrastructure, plant and equipment	174,928,413	9,605,023	62,567,811	(4,144,328)	(208,277)	-	242,748,643

* Acquisition of Assets does not include any non-monetary contributions, note 2.5(b).

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment (continued)

2023	Balance at beginning of financial year	Acquisition of assets *	Restated Revaluation increments (decrements) (note 8.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Restated Transfers In/Out	Restated Balance at end of financial year
Property							
Land	11,932,117	-	1,690,241	-	-	515,383	14,137,741
Land under roads	18,790,891	-	-	-	-	-	18,790,891
Total land	30,723,008	-	1,690,241	-	-	515,383	32,928,632
Buildings	24,865,543	449,279	1,660,980	(564,165)	-	171,881	26,583,518
Total buildings	24,865,543	449,279	1,660,980	(564,165)	-	171,881	26,583,518
Total property	55,588,551	449,279	3,351,221	(564,165)	-	687,264	59,512,150
Plant and Equipment							
Plant, machinery and equipment	1,262,187	180,102	-	(284,791)	(37,557)	-	1,119,941
Furniture and equipment	266,249	7,291	-	(46,270)	-	-	227,270
Small machinery	33,105	20,564	-	(8,817)	-	-	44,852
Total plant and equipment	1,561,541	207,957	-	(339,878)	(37,557)	-	1,392,063
Infrastructure							
Roads	88,463,018	3,116,435	(10,600,768)	(2,534,012)	-	25,397	78,470,070
Bridges	4,994,675	33,969	853,937	(154,697)	-	-	5,727,884
Drainage	24,393,565	45,411	2,141,556	(364,647)	-	-	26,215,885
Total infrastructure	117,851,258	3,195,815	(7,605,275)	(3,053,356)	-	25,397	110,413,839
Works in progress							
Buildings	171,881	858,125	-	-	-	(171,881)	858,125
Roads	25,397	2,752,236	-	-	-	(25,397)	2,752,236
Total works in progress	197,278	3,610,361	-	-	-	(197,278)	3,610,361
Total property, infrastructure, plant and equipment	175,198,628	7,463,412	(4,254,054)	(3,957,399)	(37,557)	515,383	174,928,413

* Acquisition of Assets does not include any non-monetary contributions, note 2.5(b).

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy

Recognition and measurement of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

	Threshold \$'000
Land	
Land	10
Land under roads	10
Land improvements	10
Buildings	
Buildings	10
Building improvements	10
Leasehold building improvements	10
Heritage buildings	10
Plant and Equipment	
Plant, machinery and equipment	5
Fixtures, fittings and furniture	5
Computers and telecommunications	5
Leased plant and equipment	5
Roads	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road kerb, channel and minor culverts	10
Bridges	
Bridges deck	10
Bridges substructure	10
Other Infrastructure	
Footpaths and cycleways	10
Drainage	10
Recreational, leisure and community facilities	10
Waste management	10
Parks, open space and streetscapes	10
Off street car parks	10

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy (Cont.)	
Revaluation	
Council has adopted the following valuation bases for its non-current assets:	
Land	fair value
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Parks, recreation facilities and community amenities	cost
Heritage	cost
Investment in water corporation	fair value
<p>Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, small machinery and work in progress, are measured at their fair value in accordance with AASB 116 <i>Property, Plant & Equipment</i> and AASB 13 <i>Fair Value Measurement</i>. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.</p> <p>In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.</p> <p>Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.</p> <p>Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.</p>	
Impairment of assets	
Impairment losses are recognised in the statement of comprehensive income under other expenses.	
Reversals of impairment losses are recognised in the statement of comprehensive income under other revenue.	
Land under roads	
Council recognised the value of land under roads it controls at fair value.	

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 6.2 Intangible assets		
Software at cost	30,000	220,103
less accumulated amortisation	(30,000)	(220,103)
Total intangible assets	-	-

Accounting policy

Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$5,000 and consistent with the prior year.

The estimated useful lives for current and comparative periods are as follows:

Software developed in-house	5 years
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Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 7 Current liabilities		
Note 7.1 Trade and other payables		
Trade payables	150,350	297,190
Accrued expenses	825,092	679,405
GST payable	12,123	27,323
Total trade and other payables	987,565	1,003,918

Accounting policy

Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

For ageing analysis of trade and other payables, refer to note 8.7

Note 7.2 Deposits Held		
Refundable subdivision deposits	733,803	510,066
Refundable hall booking deposits	26,551	7,204
Total deposits held	760,354	517,270

Accounting policy

Deposits Held

Amounts received as subdivision bonds and hall booking deposits are held in respect of damage indemnity, facilities booking and various performance related sureties.

	Annual leave	Long service leave	Total
Note 7.3 Provisions			
2024			
Balance at beginning of the financial year	749,141	693,907	1,443,048
Net Additional provisions	65,572	11,700	77,272
Balance at the end of the financial year	814,713	705,607	1,520,320
Current	814,713	568,318	1,383,031
Non-current	-	137,289	137,289
Total provisions	814,713	705,607	1,520,320

2023

Balance at beginning of the financial year	611,345	632,586	1,243,931
Net Additional provisions	137,796	61,321	199,117
Balance at the end of the financial year	749,141	693,907	1,443,048
Current	749,141	693,907	1,443,048
Non-current	-	-	-
Total provisions	749,141	693,907	1,443,048

(a) Employee benefits

	2024	2023
Employee Numbers (Head Count)	75	74

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024 \$	2023 \$
Accounting policy		
Employee benefits		
<i>i) Short term obligations</i>		
Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.		
<i>ii) Other long term employee benefit obligations</i>		
The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.		
The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.		
<i>iii) Sick leave</i>		
No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.		
<i>iv) Defined benefit plans</i>		
A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e as an expense when it becomes payable.		
Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 <i>Employee Benefits</i> , Council does not use defined benefit accounting for these contributions. Refer Note 8.4.		
<i>v) Defined contribution plans</i>		
Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.		

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 7.4 Contract Liabilities		
Rates and charges in advance	330,719	328,365
Grant Liability	603,168	2,451,747
Infrastructure Contribution	207,428	-
Total Contract Liabilities	1,141,315	2,780,112

Accounting policy

Council recognised the following contract liabilities with customers:

- i) Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by council at the beginning of the rating or charge period to which the advance payment relates.
- ii) Upfront sundry debtor payments are recognised as a contract liability until invoices are raised in accordance with AASB 15 and recognition is met.
- iii) Infrastructure Contributions are amounts that have been received by Council in relation to upgrading of Council assets outside the budget process. Revenue will be recognised when expenditure is undertaken.

Note 7.5 Interest-bearing loans and borrowings

Borrowings - secured	720,000	720,000
Total interest bearing loans and borrowings	720,000	720,000

Borrowings

Borrowings are secured over rates payable

The maturity profile for Council's borrowings is

Within one year	720,000	-
Later than one year and not later than five years	-	720,000
Total	720,000	720,000

Accounting policy

Interest bearing liabilities

The borrowing capacity of Council is limited by the *Local Government Act 1993*. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8	Other financial information	Restated Balance at beginning of reporting year	Restated Increment/(Decrement)	Restated Balance at end of reporting year
Note 8.1	Reserves	\$	\$	\$
	(a) Asset revaluation reserve			
	2024 Property			
	Land	10,257,589	-	10,257,589
	Land Under Roads	6,500,967	38,473,350	44,974,317
	Buildings	3,911,784	3,814,877	7,726,661
		20,670,340	42,288,227	62,958,567
	Infrastructure			
	Roads	39,148,833	3,279,412	42,428,245
	Bridges	2,932,930	222,152	3,155,082
	Drainage	17,915,027	16,778,020	34,693,047
		59,996,790	20,279,584	80,276,374
	Total asset revaluation reserve	80,667,130	62,567,811	143,234,941
	2023 Property			
	Land	8,567,348	1,690,241	10,257,589
	Land under Roads	6,500,967	-	6,500,967
	Buildings	2,250,804	1,660,980	3,911,784
		17,319,119	3,351,221	20,670,340
	Infrastructure			
	Roads	49,749,601	(10,600,768)	39,148,833
	Bridges	2,078,993	853,937	2,932,930
	Drainage	15,773,471	2,141,556	17,915,027
		67,602,065	(7,605,275)	59,996,790
	Total asset revaluation reserve	84,921,184	(4,254,054)	80,667,130
	The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.			
	(b) Fair value reserve			
	2024 Equity Investment assets			
	Investment in water corporation	(4,084,988)	2,628,041	(1,456,947)
	Total fair value reserve	(4,084,988)	2,628,041	(1,456,947)
	2023 Equity Investment assets			
	Investment in water corporation	(5,377,639)	1,292,651	(4,084,988)
	Total fair value reserve	(5,377,639)	1,292,651	(4,084,988)

Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.

	2024	Restated 2023
	\$	\$
Asset Revaluation Reserve	143,234,941	80,667,130
Fair Value Reserve	(1,456,947)	(4,084,988)
Total Reserves	141,777,994	76,582,142

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

	2024	2023
	\$	\$
Note 8.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Net results for the year	3,649,529	6,913,975
Depreciation/amortisation	4,144,328	3,966,580
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(34,201)	(403,247)
Contributions non monetary	-	(2,908,922)
Capital grants received specifically for new or upgraded assets	(2,839,419)	(1,327,445)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(487,892)	1,933,940
Decrease/(increase) in other assets	40,131	(76,608)
Increase/(decrease) in trade and other payables	(16,353)	309,114
Increase/(decrease) in provisions	77,272	199,117
Increase/(decrease) in contract liabilities	(1,638,797)	1,147,655
Net cash provided by/(used in) operating activities	2,894,599	9,754,158
 Reconciliation of liabilities arising from financing activities		
Cash received from bonds held	(462,153)	(378,892)
Cash repayments from bonds held	219,070	109,447
Net cash provided by/(used in) financing activities	(243,084)	(269,445)
 Note 8.3 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 4.1)	3,271,621	10,121,017
Total reconciliation of cash and cash equivalents	3,271,621	10,121,017

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.4 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of Spirit Super. The fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefit*, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2024 Council contributed 3.5% (2023, 3.5%) of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, Council is required to meet its share of the deficiency.

Deloitte Consulting Pty Ltd undertook the last actuarial review of the Fund at 30 June 2023. The review disclosed that at that time the net market value of assets available for funding member benefits was \$48,442,000, the value of vested benefits was \$39,789,000 the surplus over vested benefits was \$8,653,000, the value of total accrued benefits was \$39,479,000 and the number of members in the fund was 77. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Spirit Super's financial statements for Council employees.

The financial assumptions used to calculate the Accrued Benefits for the Fund were:

- Net Investment Return 4.5% p.a.
- Salary Inflation 3.00% p.a.
- Price Inflation n/a

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2023
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2023.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2023.

Given the strong financial position of the Fund, the Actuary recommended that the Council consider their contribution holiday and contribute 0% of salaries towards the defined benefit arrangements in the Fund from 1 July 2024 until 1 July 2027. This contribution rate is subject to normal review processes which include reviewing the contribution rate if needed to respond to extreme movements in financial markets. In addition, employers pay contributions towards defined benefit members' accumulation accounts where required by agreements.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2026 and is expected to be completed late in 2026.

Council also contributes to other accumulation schemes on behalf of a number of employees; however the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes.

During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the *Superannuation Guarantee (Administration) Act 1992*.

As required in terms of paragraph 148 of AASB 119 *Employee Benefits*, Council discloses the following details:

- The 2023 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2020.
 Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.
- In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
 The Trust Deed does not contemplate the Fund withdrawing from Spirit Super.
- The Fund is a defined benefit Fund.
- The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$2,552 (2022-2023, \$2,563), and the amount paid to accumulation schemes was \$841,022 (2022-2023, \$770,018).

Brighton Council

2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.4 Superannuation (continued)

- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$2,640, and the amount to be paid to accumulation schemes is \$915,000.
- As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2023. Favourable investment returns, since that date, has seen further improvements in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2026.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2023, showed that the Fund had assets of \$48.44 million and members' Vested Benefits were \$49.79 million. These amounts represented 0.17% and 0.15% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2023 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2023 were \$738,101 and \$190,798 respectively.

Fund	2024 \$	2023 \$
Defined benefits fund		
Employer contributions to Spirit Super	2,552	2,563
	<u>2,552</u>	<u>2,563</u>
Accumulation funds		
Employer contributions to all accumulation funds	841,022	770,018
	<u>841,022</u>	<u>770,018</u>

Note 8.5 Commitments

Capital Expenditure Commitments

Roads	99,826	99,826
Buildings	-	1,946,083
Total Capital expenditure commitments	<u>99,826</u>	<u>2,045,909</u>

Grants received for building projects that had not been completed in the 2022/2023 year have now been completed and revenue recognised in 2023/2024.

Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial report are as follows:

Garbage collection contract	-	310,088
FOGO collection contract	30,665	783,540
Total contractual commitments	<u>30,665</u>	<u>1,093,628</u>

The tender for the Garbage collection contract will be undertaken in the 2024/25 financial year. This will mean a new contract will be signed for both garbage and fogo collection with the effective date being August 2024.

Note 8.6 Contingent liabilities and contingent assets

Contingent liabilities

There are no contingent liabilities or contingent assets

Brighton Council
2023–2024 Financial Report

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For the Year Ended 30 June 2024

Note 8.7 Financial Instruments

Managing Financial Risk

Council has exposure to the following risks from its use of financial instruments:

- (a) Interest rate risk
- (b) Credit risk
- (c) Liquidity risk; and
- (d) Market risk.

The (General Manager/Chief Executive Officer) has overall responsibility for the establishment and oversight of Council's risk management framework. Risk management policies are established to identify and analyse risks faced by Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(a) Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities that we use. Non derivative interest bearing assets are predominantly short term liquid assets. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

Our loan borrowings are sourced from major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Treasury and Finance each year.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. We manage interest rate risk by adopting an

- conformity with State and Federal regulations and standards,
- capital protection,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

2023-2024 Financial Report

For the Year Ended 30 June 2024

2024

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
Financial assets							
Cash and cash equivalents	4.35%	3,267,443	-	-	-	4,179	3,271,621
Other Financial Services	5.05%	64,039	700,215	-	-	-	764,254
Trade and other receivables	9.85%	383,088	-	-	-	991,691	1,374,780
Investment in water corporation		-	-	-	-	49,933,926	49,933,926
Total financial assets		3,714,570	700,215	-	-	50,929,796	55,344,581
Financial liabilities							
Trade and other payables		-	-	-	-	987,565	987,565
Trust funds and deposits		-	-	-	-	760,354	760,354
Interest-bearing loans and borrowings	1.92%	-	-	-	-	720,000	720,000
Total financial liabilities		-	-	-	-	2,467,920	2,467,920
Net financial assets (liabilities)		3,714,570	700,215	-	-	48,461,877	52,876,661

2023

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
Financial assets							
Cash and cash equivalents	4.10%	10,117,955	-	-	-	3,062	10,121,017
Other Financial Services	4.63%	62,114	2,650,206	-	-	-	2,712,320
Trade and other receivables	9.85%	323,425	-	-	-	565,387	888,812
Investment in water corporation		-	-	-	-	47,305,885	47,305,885
Total financial assets		10,503,494	2,650,206	-	-	47,874,334	61,028,034
Financial liabilities							
Trade and other payables		-	-	-	-	1,003,918	1,003,918
Trust funds and deposits		-	-	-	-	517,270	517,270
Interest-bearing loans and borrowings	1.92%	-	-	-	-	720,000	720,000
Total financial liabilities		-	-	-	-	2,241,188	2,241,188
Net financial assets (liabilities)		10,503,494	2,650,206	-	-	45,633,146	58,786,846

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.7 Financial Instruments (Continued)

(b) Credit risk

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 8.6.

Credit quality of contractual financial assets that are neither past due nor impaired

	Financial Institutions (AAA credit rating)	Government agencies (BBBB credit rating)	Other (min BBB credit rating)	Total
2024	\$	\$	\$	\$
Cash and cash equivalents	3,271,621	-	-	3,271,621
Total contractual financial assets	3,271,621	-	-	3,271,621
2023				
Cash and cash equivalents	10,121,017	-	-	10,121,017
Total contractual financial assets	10,121,017	-	-	10,121,017

Movement in Provisions for Impairment of Trade and Other Receivables

	2024	2023
	\$	\$
Balance at the beginning of the year	35,540	13,845
New Provisions recognised during the year	(1,434)	21,695
Balance at end of year	34,106	35,540

Ageing of Trade and Other Receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's Trade and Other Receivables was:

	2024	2023
	\$	\$
Current (not yet due)	533,021	71,487
Past due by up to 30 days	9,574	59,680
Past due between 31 and 180 days	119,485	34,475
Past due between 181 and 365 days	134,759	212,313
Past due by more than 1 year	612,046	546,399
Total Trade & Other Receivables	1,408,886	924,354

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.7 Financial Instruments (Continued)

(b) Credit risk (Continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$34,106 in 2023-2024 (2022-23 \$35,540) were impaired. The amount of the provision raised against these debtors was \$34,106 in 2023-2024 (2022-23 \$35,540). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Included in this ageing of debtors are outstanding rates debts that are being recovered on the sale of the property. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of Trade and Other Receivables that have been individually determined as impaired at reporting date was:

	2024 \$	2023 \$
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	34,106	35,540
Total Trade & Other Receivables	34,106	35,540

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial assets at all.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities.

These amounts represent the discounted cash flow payments (ie principal only).

2024	6 mths or less \$	6-12 months \$	1-2 years \$	2-5 years \$	>5 years \$	Contracted Cash Flow \$	Carrying Amount \$
Trade and other payables	987,565	-	-	-	-	987,565	987,565
Trust funds and deposits	760,354	-	-	-	-	760,354	760,354
Interest-bearing loans and borrowings	720,000	-	-	-	-	720,000	720,000
Total financial liabilities	2,467,920	-	-	-	-	2,467,920	2,467,920

2023	6 mths or less \$	6-12 months \$	1-2 years \$	2-5 years \$	>5 years \$	Contracted Cash Flow \$	Carrying Amount \$
Trade and other payables	1,003,918	-	-	-	-	1,003,918	1,003,918
Trust funds and deposits	517,270	-	-	-	-	517,270	517,270
Interest-bearing loans and borrowings	-	-	-	720,000	-	-	696,773
Total financial liabilities	1,521,188	-	-	720,000	-	1,521,188	2,217,961

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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.7 Financial Instruments (Continued)

(d) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Refer to the previous Interest Rate risk discussion for details on market risk exposures.

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1% and -1% in market interest rates (AUD) from year-end rates.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by Council at year-end, if the

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2024	\$	\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	3,267,443	(32,674)	(32,674)	32,674	32,674
Investments	764,254	(7,643)	(7,643)	7,643	7,643
Trade and other receivables	1,374,780	(13,748)	(13,748)	13,748	13,748
Financial liabilities:					
Interest-bearing loans and borrowings	720,000	(7,200)	(7,200)	7,200	7,200

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2023	\$	\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	10,117,955	(101,180)	(101,180)	101,180	101,180
Investments	2,712,320	(27,123)	(27,123)	27,123	27,123
Trade and other receivables	888,812	(8,888)	(8,888)	8,888	8,888
Financial liabilities:					
Interest-bearing loans and borrowings	720,000	(7,200)	(7,200)	7,200	7,200

Fair Value

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

Financial Instruments	Total carrying amount as per		Aggregate net fair value	
	2024	2023	2024	2023
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	3,271,621	10,121,017	3,271,621	10,121,017
Other financial assets	764,254	2,712,320	764,254	2,712,320
Trade and other receivables	1,319,887	888,812	1,374,780	888,812
Investment in water corporation	49,933,926	47,305,885	49,933,926	47,305,885
Total financial assets	55,289,688	61,028,034	55,344,581	61,028,034
Financial liabilities				
Trade and other payables	975,442	1,003,918	987,565	1,003,918
Trust funds and deposits	760,354	517,270	760,354	517,270
Interest-bearing loans and borrowings	720,000	720,000	720,000	720,000
Total financial liabilities	2,455,797	2,241,188	2,467,920	2,241,188

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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.8 Fair Value Measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Investment property
- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land and land under roads
 - Buildings, including footpaths & cycleways
 - Roads
 - Bridges

Council does not measure any liabilities at fair value on a recurring basis.

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise of identified surplus land as disclosed in note 4.5. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Land held for sale'.

(a) Fair Value Hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

- Level 1 Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2024.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

As at 30 June 2024

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	49,933,926	49,933,926
Land and land under roads	6.1	-	14,935,241	57,264,241	72,199,482
Buildings	6.1	-	32,919,209	-	32,919,209
Roads	6.1	-	-	85,758,622	85,758,622
Bridges	6.1	-	-	5,762,109	5,762,109
Drainage	6.1	-	-	42,596,869	42,596,869
		-	47,854,450	241,315,767	289,170,217
Non-recurring fair value measurements					
Assets held for sale	4.5	-	5,953,078	-	5,953,078
		-	5,953,078	-	5,953,078

As at 30 June 2023

	Note	Level 1 \$	Level 2 \$	Restated Level 3 \$	Restated Total \$
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	47,305,885	47,305,885
Land and land under roads	6.1	-	14,137,741	18,790,891	32,928,632
Buildings	6.1	-	26,583,518	-	26,583,518
Roads	6.1	-	-	78,470,070	78,470,070
Bridges	6.1	-	-	5,727,884	5,727,884
Drainage	6.1	-	-	26,215,885	26,215,885
		-	40,721,259	176,510,615	217,231,874
Non-recurring fair value measurements					
Assets held for sale	4.5	-	539,136	-	539,136
		-	539,136	-	539,136

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Notes to the Financial Report
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Note 8.8 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

Transfers between levels of the hierarchy

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their "highest and best use". A number of Council assets are not being used for their highest and best use. This is mainly in relation to a number of Council buildings that are leased to community groups on a user pays system. A number of parcels of vacant land are also used throughout the municipality for parklands and sporting grounds. Council has identified that community groups require a place to meet and operate from at a minimal cost to their organisation which in turn contributes to a sense of community within the municipality. Council also sees that it has a commitment to the health and wellbeing of the ratepayers to provide adequate sporting grounds and recreational walking tracks.

(c) Valuation techniques and significant inputs used to derive fair values (Continued)

Land

Land fair values were determined by a qualified independent valuer LG Valuation Services Pty Ltd effective 30 June 2019. Since that date to ensure the current values represent fair value, Council have applied an index of 10% as at 30 June 2022 and 50% as at 30 June 2023, using the Index/adjustment factor from The Valuer General's Office. The next full valuation is planned for 30 June 2026.

Land held for sale

Council identified land that is no longer required and is in the process of looking to see this within the next year. Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification.

Land under roads

The value of the Land Under Road network at 30 June 2024 is based on valuation data determined by the Valuer-General. The valuation approach uses adjusted land values and areas for all properties within the municipality depending upon its classification and then applying a discount appropriate to the respective classification. This adjustment is an unobservable input in the valuation. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently land values range between \$0.79577 and \$58.18703 per square metre.

Buildings

The fair value of buildings were determined by a qualified independent valuer LG Valuation Services Pty Ltd valued 1st July 2018 but effective 30 June 2019. Indexation occurs for these buildings each year based on the ABS producer Price Index for the March quarter. This index takes into account the movement in construction costs for Hobart and is multiplied by the total building value, as at March 2024 this was 4.62%. Buildings are revalued every 5 years.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's gross replacement cost (GRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

GRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the GRC of an asset or asset component were based on the modern equivalent cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in Note 6.1.

The calculation of GRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

Note 8.8 Fair Value Measurements (Continued)

Roads, including footpaths & cycleways

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments from major intersection to major intersection. All road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

GRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of 250mm on sealed roads and 100mm on unsealed roads. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, GRC is based on the average of completed similar projects over the last few years. Council engineers undertook a full revaluation in 2023 on current unit pricing. Indexation of road assets is undertaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2024 quarter this being 4.01%.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, TasSpan, effective 30 June 2023. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area. Indexation of bridge assets is undertaken each year based on the ABS Producer Price Index for road and bridge construction. The indexation used was for the June 2024 quarter this being 4.01%.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Engineer, effective 30 June 2024. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Valuation processes

Revaluation of Council assets is undertaken on a regular basis. Valuation of roads, drainage and bridges are undertaken every 5 years and land and buildings every 5 years by independent valuers. At the end of each financial year a review of all assets is undertaken to make sure that assets are still current and have a future economic benefit. Indexation of Council assets by independent sources is undertaken in between revaluation years. These independent sources are the Producer Price Index, the Valuer General Adjustment index and the Consumer Price Index.

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment in water corporation and investment property (recurring fair value measurements) is set out in notes 5.1, 6.1 & 6.2 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

(e) Assets and liabilities not measured at fair value but for which fair value is disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.7 is provided by Tascorp (level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

Brighton Council
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Notes to the Financial Report
For the Year Ended 30 June 2024

Note 8.9 Events occurring after balance date

- (a) There are no events occurring after the balance date.

Note 9 Other matters

Note 9.1 Related party transactions

(i) Councillor Remuneration 2024

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
			\$	\$	\$	\$
Leigh Gray	Mayor	Full Year	\$59,936	\$59,936	-	\$59,936
Barbara Curran	Deputy Mayor	Full Year	\$33,394	\$33,394	-	\$33,394
Peter Geard	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Aaron De La Torre	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Philip Owen	Councillor	Full Year	\$17,126	\$17,126	\$402	\$17,528
Tennille Murtagh	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Greg Irons	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
Michael Whelan	Councillor	Full Year	\$17,126	\$17,126	-	\$17,126
John McMaster	Councillor	Full Year	\$17,126	\$17,126	\$446	\$17,572
Total			\$213,211	\$213,211	\$848	\$214,059

Councillor Remuneration 2023

Name	Position	Period	Allowances	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
			\$	\$	\$	\$
Leigh Gray	Mayor	Full Year	\$57,887	\$57,887	-	\$57,887
Barbara Curran	Deputy Mayor	Full Year	\$32,250	\$32,250	-	\$32,250
Wayne Garlick	Councillor	to 7/11/22	\$5,409	\$5,409	-	\$5,409
Peter Geard	Councillor	Full Year	\$16,540	\$16,540	-	\$16,540
Aaron De La Torre	Councillor	Full Year	\$16,540	\$16,540	-	\$16,540
Moya Jeffries	Councillor	to 7/11/22	\$5,409	\$5,409	-	\$5,409
Philip Owen	Councillor	Full Year	\$16,540	\$16,540	-	\$16,540
Jessica Whelan	Councillor	to 7/11/22	\$5,409	\$5,409	-	\$5,409
Tennille Murtagh	Councillor	Full Year	\$16,540	\$16,540	-	\$16,540
Greg Irons	Councillor	From 8/11/22	\$11,131	\$11,131	-	\$11,131
Michael Whelan	Councillor	From 8/11/22	\$11,131	\$11,131	-	\$11,131
John McMaster	Councillor	From 8/11/22	\$11,131	\$11,131	-	\$11,131
Total			\$205,915	\$205,915	-	\$205,915

¹ Section 72(1)cb of the *Local Government Act 1993* requires the disclosure of expenses paid to Councillors.

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Notes to the Financial Report
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Note 9.1 Related party transactions (continued)

(ii) Key Management Personnel Remuneration 2024

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		Total \$
		Salary ¹ \$	Vehicles ² \$	Super-annuations ³ \$	Non-monetary Benefits ⁴	
\$260,000 to \$280,000	1	\$237,525	\$12,796	\$34,439	(\$22,723)	\$262,037
\$200,000 to \$220,000	1	\$152,450	\$12,546	\$31,289	\$4,373	\$200,658
\$180,000 to \$200,000	2	\$319,147	\$26,971	\$56,765	(\$13,746)	\$389,137
\$160,000 to \$180,000	1	\$128,614	\$10,044	\$18,957	\$8,876	\$166,491
Sub-total		\$837,736	\$62,357	\$141,450	(\$23,219)	\$1,018,323

Key Management Personnel Remuneration 2023

Remuneration Band	Number of Employees	Short term employee benefits		Post employment benefits		Total \$
		Salary ¹ \$	Vehicles ² \$	Super-annuation ³ \$	Non-monetary Benefits ⁴	
\$260,000 to \$280,000	1	\$222,195	\$12,894	\$31,105	(\$980)	\$265,214
\$200,000 to \$220,000	1	\$149,766	\$13,571	\$25,719	\$11,802	\$200,858
\$180,000 to \$200,000	2	\$286,317	\$29,138	\$43,279	\$19,896	\$378,630
\$160,000 to \$180,000	1	\$176,390	\$17,662	\$24,630	(\$41,166)	\$177,516
Sub-total		\$834,668	\$73,265	\$124,733	(\$10,448)	\$1,022,218

¹ Gross Salary includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice

² Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

³ Superannuation means the contribution to the superannuation fund of the individual.

⁴ Non-monetary benefits include annual and long service leave movements and non-monetary benefits.

(iii) Remuneration Principles

Councillors

Councillors do not receive any superannuation, vehicle or any other monetary or non monetary benefits.

Executive

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and contributes to post-employment superannuation plans on their behalf.

The performance of each senior executive, is reviewed annually which includes a review of the remuneration package. The terms of employment of the General Manager contains a termination clause that requires Council to provide a minimum notice period prior to termination of the contract.

(iv) Transactions with related parties

In accordance with s84(2)(b) of the *Local Government Act 1993*, no interests have been notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

(v) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the municipality. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates
- Dog registration

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

Brighton Council
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Notes to the Financial Report
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Note 9.2 Other significant accounting policies and pending accounting standards

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Impairment of non-financial assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Other Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

(c) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being Council's operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(d) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(e) Contingent assets, contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget amounts and are not audited.

(g) Adoption of new and amended accounting standards

In the current year, Council has reviewed and assessed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board, and determined that none would have a material effect on Council's operations or financial reporting.*

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2024 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector
This Standard modifies AASB 13 *Fair Value Measurement* for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning on or after 1 January 2025, with earlier application permitted.

Brighton Council
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Note 10 Correction of prior period error

Comparatives have been restated in the Statements of Comprehensive Income, Financial Position and Statement of changes in Equity. These changes are a result of prior period errors in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. In preparation of the 2023/2024 financial statements, Council identified land that had been incorrectly valued.

The value of the error on the land and asset revaluation reserve totals was \$4,433,634.

As these adjustments reflected assets that existed in the prior period, an adjustment to the prior period balances has been made. This is classified as an error in accordance with AASB 108. The prior period adjustment are detailed below, with the Statements of Comprehensive Income, Financial Position and Changes in Equity balances as at 30 June 2023 restate as follows:

Statement of Comprehensive Income

Net asset revaluation increment/decrement, Total Other Comprehensive Income and Total Comprehensive results have all been updated.

Statement of Financial Position

Property, infrastructure, plant and equipment were decreased by \$4,433,634.

Total Non-Current Assets, Total Assets, Net Assets have all be subsequently updated as a result

Accumulated surplus and Total Equity were decreased by \$4,433,634

Statement of Changes in Equity

The opening balance of Asset Revaluation Reserve and Total Equity decreased by \$4,433,634.

The following prior year balances in note 6 have been restated due to the above error

	2023 (unadjusted) \$'000	2023 (adjusted) \$'000	2023 Prior year error adjustment \$'000
Total Property, Infrastructure, plant and equipment	179,362,047	174,928,413	(4,433,634)
Land			
at fair value as at 30 June	18,571,375	14,137,741	(4,433,634)
Total	18,571,375	14,137,741	(4,433,634)

Reconciliation of Property, Infrastructure, plant and equipment

Balance at beginning of financial year	175,198,628	175,198,628	-
Acquisition of assets	7,463,412	7,463,412	-
Revaluation increments/ (decrements)	179,580	(4,254,054)	(4,433,634)
Depreciation and amortisation	(3,957,399)	(3,957,399)	-
Written down value of disposals	(37,557)	(37,557)	-
Transfers in/out	515,383	515,383	-
Balance at end of financial year	179,362,047	174,928,413	-4,433,634

Adjustment - Note 8.1 - Reserves

Asset revaluation reserve

Property

Land	14,691,223	10,257,589	(4,433,634)
Total property reserve	25,103,974	20,670,340	(4,433,634)
Total asset revaluation reserve	85,100,764	80,667,130	(4,433,634)

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Note	11	Management indicators	Benchmark	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
		(a) Underlying surplus or deficit					
		Adjusted Recurrent Income*		21,612	20,428	17,161	16,703
		less					
		Recurrent Expenditure		20,286	18,772	16,829	17,129
		Underlying surplus/deficit	0	1,326	1,655	331	(426)
		The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.					
		*Adjusted recurrent income includes: total income less capital grants less non-monetary assets less prepaid financial assistance grant current year add prepaid financial assistance grant prior year.					
		(b) Underlying surplus ratio					
		Underlying surplus or deficit		1,326	1,655	331	(426)
		Recurrent income*		21,612	20,428	17,161	16,703
		Underlying surplus ratio %	0%	6%	8%	2%	(3%)
		This ratio serves as an overall measure of financial operating effectiveness.					
		(c) Net financial liabilities					
		Liquid assets less		5,345	13,659	7,873	9,868
		total liabilities		5,129	6,464	4,539	5,296
		Net financial liabilities	0	216	7,195	3,334	4,572
		This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets					
		(d) Net financial liabilities ratio					
		Net financial liabilities		(216)	(7,195)	(3,334)	(4,572)
		Recurrent income*		21,612	20,428	17,161	16,703
		Net financial liabilities ratio %	0% - (50%)	(1%)	(35%)	(19%)	(27%)
		This ratio indicates the net financial obligations of Council compared to its recurrent income.					
		(e) Asset consumption ratio					
		An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
		<i>Transport Infrastructure</i>					
		Fair value (Carrying amount)		91,547	84,197	93,457	84,601
		Current replacement cost (Gross)		149,165	136,838	149,564	134,716
		Asset consumption ratio %		61%	62%	62%	63%
		<i>Buildings</i>					
		Fair value (Carrying amount)		32,919	26,583	24,866	21,541
		Current replacement cost (Gross)		36,318	28,518	26,232	22,405
		Asset consumption ratio %		91%	93%	95%	96%
		<i>Drainage</i>					
		Fair value (Carrying amount)		42,596	26,215	24,393	22,740
		Current replacement cost (Gross)		64,630	39,455	36,142	33,231
		Asset consumption ratio %		66%	66%	67%	69%

This ratio indicates the level of service potential available in Council's existing asset base.
Council is tracking as per the asset management and long term financial plan

Brighton Council
2023-2024 Financial Report

Notes to the Financial Report
For the Year Ended 30 June 2024

Note	11	Management indicators (continued)	2024 \$'000	2023 \$'000	2022 \$'000	2021 \$'000
(f) Asset renewal funding ratio						
An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.						
<i>Transport Infrastructure</i>						
<u>Projected capital funding outlays**</u>			37,480	42,009	46,542	51,752
Projected capital expenditure funding***			37,480	42,009	46,542	51,752
Asset renewal funding ratio %			90-100%	100%	100%	100%
<i>Buildings</i>						
<u>Projected capital funding outlays**</u>			12,461	15,075	17,341	18,545
Projected capital expenditure funding***			12,461	15,075	17,341	18,545
Asset renewal funding ratio %			90-100%	100%	100%	100%

*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.

** Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.

This ratio measures Council's capacity to fund future asset replacement requirements.

(g) Asset sustainability ratio

<u>Capex on replacement/renewal of existing assets</u>		6,148	1,288	6,435	2,531
Annual depreciation expense		4,066	3,966	3,641	3,461
Asset sustainability ratio %	100%	151%	32%	177%	73%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

In the 2022/2023 year the capex is unusually low due to contractor and market conditions.

2024	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	980	980
Buildings	1,158	1099	2257
Plant & Vehicle	587	-	587
Furniture & Equipment	-	-	-
Small Machinery	2	-	2
Roads	2,636	1159	3795
Bridges	-	-	-
Drainage	-	-	-
WIP	1765	219	1984
	<u>6,148</u>	<u>3,457</u>	<u>9,605</u>

2023	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Land	-	-	-
Buildings	124	497	621
Plant & Vehicle	180	-	180
Furniture & Equipment	7	-	7
Small Machinery	20	-	20
Roads	215	18	233
Bridges	34	-	34
Drainage	-	45	45
WIP	908	2702	3,610
Total	<u>1,488</u>	<u>3,262</u>	<u>4,750</u>

Grants and donations

In accordance with Section 77 of the *Local Government Act 1993* Council are to provide details of any grant made or benefit provided during 2023/24.

GRANTS AND DONATIONS REGISTER		2024	2023
Brighton Agricultural Society	Annual Grant	\$40,830	\$38,670
Brighton Primary School	Citizenship Prize		\$100
East Derwent Primary School	Citizenship Prize		\$100
Gagebrook Primary School	Citizenship Prize		\$100
Herdsmans Cove Primary School	Citizenship Prize		\$100
Northern Suburbs Christian School	Citizenship Prize		\$100
St Paul's Primary School	Citizenship Prize		\$100
Brighton CWA	Community Grant		\$858
Brighton Fitness & Fighting	Community Grant		\$15,500
Brighton Food Hub	Community Grant	\$1,000	
Brighton Football Club	Community Grant	\$7,465	
Brighton Playcentre/Playgroup	Community Grant	\$4,500	\$3,442
Brighton Senior Citizens Club	Community Grant	\$442	\$442
Centacare Evolve Housing	Community Grant	\$5,000	
Centacare Evolve Housing	Community Grant		\$3,033
Gagebrook Primary School	Community Grant		\$1,000
Jordan River Learning Federation	Community Grant		\$8,000
Jordan River Services Inc	Community Grant	\$9,259	\$3,738
Meals on Wheels	Community Grant		\$1,000
Mood Mission	Community Grant	\$1,000	
Old Beach Neighbourhood Watch	Community Grant		\$27
St Vincent De Paul Society	Community Grant	\$8,000	\$12,000
Tas Canine Defence League	Community Grant	\$143	\$130
Tasmania Special Children's Christmas Party	Community Grant		\$545
Tea Tree Community Association	Community Grant	\$10,000	
Community Transportation	Community Transportation	\$409	\$1,752
Koori Kids	Donation	\$450	\$450
Landcare Tasmania Inc	Donation	\$927	
Salvation Army	Donation	\$364	
B Wright	Education Bursary		\$250
D Ransley	Education Bursary		\$250
H Smith	Education Bursary	\$250	
K Harris	Education Bursary	\$250	
N Rogers	Education Bursary	\$250	
R Davis	Education Bursary	\$250	
R Wakefield	Education Bursary	\$250	
Arthritis Foundation of Tasmania	Halls & Grounds	\$23	\$882
Barb Daly	Halls & Grounds		\$96

GRANTS AND DONATIONS REGISTER		2024	2023
Bridgewater PCYC	Halls & Grounds	\$299	
Brighton Agricultural Society	Halls & Grounds	\$540	
Brighton Alive	Halls & Grounds	\$2,976	\$1,776
Brighton District Cricket Club	Halls & Grounds		\$15,689
Brighton Fitness & Fighting	Halls & Grounds	\$4,807	\$6,216
Brighton Food Hub	Halls & Grounds	\$40,344	\$43,401
Brighton Football Club	Halls & Grounds	\$29,757	\$20,477
Brighton Garden Club	Halls & Grounds	\$270	\$1,008
Brighton Junior Football Club	Halls & Grounds	\$14,755	\$6,678
Brighton Kennel Club	Halls & Grounds	\$150	\$140
Brighton Playgroup/Playcentre	Halls & Grounds	\$10,560	\$10,560
Brighton Senior Citizens	Halls & Grounds	\$2,160	\$2,016
Brighton Storm Soccer Club	Halls & Grounds	\$6,705	\$6,258
Brighton Youth Action Group	Halls & Grounds	\$3,720	
Café Connections	Halls & Grounds	\$1,488	\$1,392
Centacare Evolve Housing	Halls & Grounds	\$2,547	\$1,588
Dosa Soccer Club	Halls & Grounds	\$4,406	\$1,233
East Derwent Little Athletics	Halls & Grounds	\$5,130	\$4,788
Everyday Yoga	Halls & Grounds		\$63
Families Tasmania	Halls & Grounds		\$464
GKR Karate	Halls & Grounds	\$11,789	\$6,975
Hippy Brighton	Halls & Grounds		\$289
Hobart Cavy Club	Halls & Grounds	\$1,047	\$980
Hobart Gymnastics Academy	Halls & Grounds	\$31,190	
Hobart United Soccer Club	Halls & Grounds	\$684	
Jordan River Services Inc	Halls & Grounds		\$173
Kutalayna Collective	Halls & Grounds		\$1,183
Lions Club of Brighton	Halls & Grounds	\$3,780	\$3,615
Materials Institute	Halls & Grounds	\$13,640	
Meals on Wheels	Halls & Grounds		\$104
Old Beach Community Playgroup	Halls & Grounds	\$4,725	\$3,528
Old Beach Cricket Club	Halls & Grounds	\$8,018	\$7,442
Old Beach Junior Cricket Club	Halls & Grounds		\$6,720
Old Beach Neighbourhood Watch	Halls & Grounds	\$540	\$504
Old Beach Scouts	Halls & Grounds	\$5,670	\$5,292
Peak Performance	Halls & Grounds	\$664	\$2,184
Pete's Community Workshed	Halls & Grounds	\$2,860	\$2,860
Pilates with Mikalya	Halls & Grounds	\$705	\$480
Punjabi Society Tasmania	Halls & Grounds	\$849	
Quilters Easter Show Case	Halls & Grounds	\$849	\$379
Rabbit Breeders Association	Halls & Grounds	\$1,645	\$980
Rotary Club of Brighton	Halls & Grounds		\$140
Ryukyu Karate	Halls & Grounds	\$1,736	\$2,247

GRANTS AND DONATIONS REGISTER		2024	2023
Salvation Army - Communities for Children	Halls & Grounds	\$259	
Seniors Week	Halls & Grounds	\$370	
Southern Poultry Club	Halls & Grounds		\$214
Southern Quarter Horse Association	Halls & Grounds	\$598	\$504
Speak Easy Group	Halls & Grounds	\$1,170	\$1,008
St Vincent De Paul	Halls & Grounds	\$19,980	\$43,050
Sustainability Fest	Halls & Grounds		\$3,176
Sustainable Livings Tasmania	Halls & Grounds	\$849	
Tas Feline Association	Halls & Grounds	\$449	\$546
TasCOSS	Halls & Grounds		\$536
Tasmanian Golden Retriever Club	Halls & Grounds	\$74	
Tasmanina Nepalese Cricket Association	Halls & Grounds	\$748	
Tassie Flying Paws	Halls & Grounds	\$3,142	\$3,515
Uniting Church	Halls & Grounds		\$84
Veteran Car Club	Halls & Grounds	\$299	\$280
Weily Park Rockers Cricket Association	Halls & Grounds	\$149	\$224
Brighton Bowls Club	Rates Remission		\$2,000
B Spakman	Sporting Achiever	\$100	
C Kelly	Sporting Achiever		\$100
E Whelan	Sporting Achiever	\$100	
H Gittus	Sporting Achiever	\$100	
Hobart Gymnastics Academy	Sporting Achiever		\$500
O Robson	Sporting Achiever	\$100	
J Gittus	Sporting Achiever	\$100	
J Horne	Sporting Achiever	\$100	
L Bennett	Sporting Achiever	\$100	
L Cook	Sporting Achiever	\$200	
L Reggett	Sporting Achiever	\$100	
M Gittus	Sporting Achiever	\$100	
M Whitney	Sporting Achiever	\$100	
M Hardy	Sporting Achiever		\$100
M Free	Sporting Achiever		\$100
T Bearman	Sporting Achiever	\$100	
T Kelly	Sporting Achiever	\$100	
T Speakman	Sporting Achiever	\$100	
Z Pfitzner	Sporting Achiever	\$100	
Z Parsons	Sporting Achiever		\$100
WTS - Food Hub	WTS Entry	\$50	
WTS - Jordan River Services	WTS Entry	\$903	\$570
WTS - St Vincent de Paul	WTS Entry		\$83
Financial Donations	\$53,709		
Donations In Kind	\$288,992	\$342,701	\$242,892
	\$342,701		





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